



**Town Commission
Jarvis Hall 4505 N. Ocean Drive**

Regular Town Commission

Regular Town Commission

Tuesday, June 28, 2022, 6:30 PM
Jarvis Hall 4505 N. Ocean Drive

1. CALL TO ORDER, MAYOR CHRIS VINCENT

2. PLEDGE OF ALLEGIANCE TO THE FLAG

3. INVOCATION - Pauline Brooks McGuinness representing the Baha'i Faith

4. ADDITIONS, DELETIONS, DEFERRALS OF AGENDA ITEMS

5. PRESENTATIONS

- 5.a. Presentation of the Comprehensive Annual Finance Report (CAFR)
[6-28-22 AM CAFR Presentation.pdf](#)
[Comprehensive Annual Financial Report for the FY ending September 30, 2021.pdf](#)
- 5.b. 4th of July
[6-14-22 AM Fourth of July Presentation.pdf](#)

6. PUBLIC COMMENTS

7. PUBLIC SAFETY DISCUSSION

- 7.a. BSO May 2022 Report
[6-28-22 AM BSO Report.pdf](#)
[BSO May 2022 Report.pdf](#)
- 7.b. VFD May 2022 Activity Report
[6-28-22 AM VFD Monthly Report.pdf](#)
[VFD May 2022 Report.pdf](#)
- 7.c. AMR May 2022 Activity Report
[6-28-22 AM AMR Monthly Report.pdf](#)
[AMR Monthly Report May 2022.pdf](#)

8. TOWN MANAGER REPORT

- 8.a. Town Manager Report for June 28, 2022
[06-28-22 AM Town Manager Report.pdf](#)
- 8.b. April 2022 Finance Report
[6-28-22 AM Finance Report .pdf](#)
[Ex. 1 Revenue Expenditure Report April 2022.pdf](#)
[Ex. 2 Cash-Investment Report April 2022.pdf](#)
- 8.c. Public Works Quarterly Report
[6-28-22 AM Public Works Quarterly Report.pdf](#)

9. TOWN ATTORNEY REPORT

10. APPROVAL OF MINUTES

11. CONSENT AGENDA

12. OLD BUSINESS

- 12.a. Renewal of Town Contracts

13. NEW BUSINESS

- 13.a.** Rate for Attorney Services
[6-28-22 AM Attorney Letter of Engagement.pdf](#)
[Ex. 1 Attorney Letter of Engagement.pdf](#)
[Ex. 2 Retainer Letter 2022.pdf](#)
- 13.b.** Resolution 2022-26 - A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, APPROVING A PIGGYBACK AGREEMENT WITH JANICE M. RILEY INC. DBA THE PAVING LADY FOR ASPHALT PATCHING ON EL MAR DRIVE, UTILIZING THE CITY OF AVENTURA CONTRACT PROCURED PURSUANT TO BID NUMBER 20-03-19-3 FOR MAINTENANCE AND REPAIR FOR CITY STREETS AND FACILITIES, AUTHORIZING THE TOWN MANAGER TO EXECUTE THE AGREEMENT WITH JANICE M. RILEY INC. DBA THE PAVING LADY, IN THE AMOUNT NOT TO EXCEED \$63,798.54, WITH A 15% CONTINGENCY; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.
[6-28-22AM El Mar Drive Swale Patching LC Reviewed 6-17-22.pdf](#)
[EX.1 Resolution 2022-26.pdf](#)
[EX.2 City of Aventura.pdf](#)
[EX.3 The Paving Lady Quote.pdf](#)
- 13.c.** FY23 Non-Profit Funding Request
[06-28-22 AM FY23 Donation Requests LC.pdf](#)
[Ex. 1 2-1-1 Broward.pdf](#)
[Ex. 2 Areawide Council on Aging of Broward County.pdf](#)
[Ex. 3 Broward Children's Center.pdf](#)
[Ex. 4 Center for Hearing and Communication.pdf](#)
[Ex. 5 Early Learning Coalition of Broward County.pdf](#)
[Ex. 6 Goodman Jewish Family Services of Broward County.pdf](#)
[Ex. 7 Hillsboro Lighthouse Preservation Society.pdf](#)
[Ex. 8 House of Hope, Inc..pdf](#)
[Ex. 9 LBTS Merchants Association.pdf](#)
[Ex. 10 Lionfish Derby.pdf](#)
[Ex. 11 South Florida Wildlife Center.pdf](#)
[Ex. 12 Women In Distress of Broward County, Inc..pdf](#)
- 13.d.** Fiscal Year 2022-2023 5-Year Preliminary Capital Improvement Plan Proposal
[6-28-22AM 5-Year Preliminary CIP Proposal.pdf](#)

14. COMMISSIONER COMMENTS

15. ORDINANCES 1st Reading

16. ORDINANCES 2nd Reading

17. RESOLUTIONS – PUBLIC COMMENTS

18. QUASI JUDICIAL PUBLIC HEARINGS

19. ADJOURNMENT

THE TOWN OF LAUDERDALE-BY-THE-SEA WILL FURNISH APPROPRIATE AUXILIARY AIDS AND SERVICES NECESSARY TO AFFORD INDIVIDUALS AN EQUAL OPPORTUNITY TO PARTICIPATE IN MEETINGS OF THE TOWN

COMMISSION. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT AND FLORIDA STATUTE 286.26, PERSONS WITH DISABILITIES NEEDING SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT THE TOWN CLERK NO LATER THAN TWO (2) DAYS PRIOR TO THE MEETING AT (954) 640-4200 FOR ASSISTANCE.

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

PROCEDURES FOR PUBLIC COMMENTS:

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

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

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

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

INVOCATION:

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



Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Lucila Lang, Director of Budget & Finance

Submitting Department: Finance

Item Type: Presentations

Agenda Section: PRESENTATIONS

Subject Title: Presentation of the Comprehensive Annual Finance Report (CAFR)

Explanation: The Town auditors completed the external audit of the Town's financial records for the fiscal year ending September 30, 2021 and the staff and auditors have prepared the attached Comprehensive Annual Financial Report (**Exhibit 1**) for said fiscal year.

Highlights:

1. The Town received \$142,576 over what was budgeted in property tax revenues.
2. In the governmental funds, revenue from charges for services decreased by \$1,288,314. This is due to the fact that in the previous fiscal year, the Town received a one-time sum of \$1,650,000 from code enforcement fines.
3. Operating grants and contribution increased by \$265,091 due primarily to increased grants contributions being recognized from Florida Emergency Supplemental Funding and Broward County.
4. In the business-type activities, revenue from charges for services increased \$702,114 due to a \$109,922 increase in sewer revenue and a \$592,192 increase in parking revenue.
5. Public Safety expense increased by \$493,529 and Recreation expense increased by \$29,160 due primarily to increased contractual services expenses including increased beach maintenance contract costs.
6. Sewer expenses increased by \$46,751 primarily as a result of increased payments to Pompano Beach for wastewater treatment.
7. Parking expenses increased by \$138,440 due to an increase of parking meter parts/supplies expenditures being incurred from the previous fiscal year.
8. Parking revenues increased by \$592,192 from the prior fiscal year.
9. As of September 30, 2021, in the General fund, the Town had \$2,500,000 assigned to an emergency reserve.
10. The Auditor's Report to Management identified two recommendations:
 - a. That the Town work with the City of Fort Lauderdale to obtain the information required to perform a reconciliation of the sewer accounts receivable balance.

- b. That the Town establish procedures for inventory counts of capital assets and perform these counts at least annually.

A representative from Grau & Associates will attend the Commission meeting to review the highlights of the report and answer any questions.

Recommendation: Staff recommends that the Commission accept the FY21 Comprehensive Annual Financial Report.

Attachments:

Ex.1 Comprehensive Annual Financial Report for the FY ending September 30, 2021

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Prepared By:

The Finance Department

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
FISCAL YEAR ENDED SEPTEMBER 30, 2021

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TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
FISCAL YEAR ENDED SEPTEMBER 30, 2021

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Town of
LAUDERDALE-BY-THE-SEA

4501 Ocean Drive, Lauderdale-by-the-Sea, Florida 33308-3610
Telephone: (954) 640-4200 / Fax (954) 640-4236

June 23, 2022

Honorable Mayor and Commissioners:

State law requires that all general-purpose local governments publish within nine months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to these requirements, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the Town of Lauderdale-By-The-Sea for the fiscal year ended September 30, 2021.

This report consists of management's representations concerning the finances of the Town of Lauderdale-By-The-Sea. Consequently, we assume full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the Town has established an internal control framework that is designed both to protect the Town's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Town's financial statements in conformity with GAAP (Generally Accepted Accounting Principles). Because the cost of internal controls should not outweigh their benefits, the Town's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Grau & Associates, a licensed certified public accounting firm, has audited the Town's financial statements. The goal of the independent audit was to provide reasonable assurance that the Town's financial statements for the fiscal year ended September 30, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon their audit, that there was a reasonable basis for rendering an unmodified opinion that the Town of Lauderdale-By-The-Sea's financial statements for the fiscal year ended September 30, 2021 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Town of Lauderdale-By-The-Sea's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The Town of Lauderdale-By-The-Sea, incorporated in 1947, is located between the Atlantic Ocean and the Intracoastal Waterway in the east-central part of Broward County, Florida directly north of Fort Lauderdale and 33 miles south of Palm Beach County. The Town of Lauderdale-By-The-Sea is primarily a residential community but, because of the Town's prime seaside location, the hospitality industry has historically been significant to the Town's economy and character. The major industries within the Town are hospitality, retail (including restaurants), finance, insurance and real estate. Most residents are retired or employed in South Florida. The Town is 1.5 square miles in land area and has a year-round population of approximately 6,500 residents. We estimate the peak seasonal population to be approximately 12,000.

The Town of Lauderdale-By-The-Sea provides a full range of municipal services for its citizens. These include executive administration, financial accounting and reporting, public works, parks and recreation facilities, and planning and zoning. Police, fire prevention and suppression, emergency medical service, building inspections, code enforcement, and parking enforcement are all delivered via contracts with third party providers: Broward's Sherriff's Office for police services, the Lauderdale-By-the-Sea Volunteer Fire Department for fire services, American Medical Response for emergency medical services, C.A.P. Government for building inspections, Calvin, Giordano & Associates for code enforcement, and Republic Parking for parking enforcement. Water service is provided to our residents and businesses by the cities of Fort Lauderdale and Pompano Beach. Sewer services are provided to residents and commercial businesses in the north end of Town by the city of Pompano Beach. The Town provides sewer collection and transmission services in the south portion of Town, but the wastewater is transmitted to the city of Pompano Beach, which then transports it to Broward County's Wastewater Treatment Plant on Copans Road for treatment and disposal.

The Town operates under a Commission-Manager form of government. Policy-making and legislative authority are vested in the Town Commission, which consists of a Mayor, a Vice-Mayor and three Commissioners. Commissioners (including the Vice Mayor) are elected for four-year terms and must live in a specified district, but are elected at large (by voters of the entire Town). The Mayor serves a two-year term and is also elected at large. The Town Commission is responsible for setting Town policy, setting most Town fees, passing ordinances, adopting and amending the annual budget, approving large purchases, adopting resolutions, and appointing the Town Manager and Town Attorney.

The Town Manager is the chief executive officer of the Town. The Town Manager is responsible for carrying out the policies of the Commission, enforcing the Town's code of ordinances, appointing, directing, and removing all Town employees, overseeing the Town's contracts, preparing and submitting the annual budget, and overseeing the day-to-day operations of the Town.

The Town Commission meets in regular session on the second and fourth Tuesday of each month at 6:30 p.m. in Jarvis Hall, 4501 Ocean Drive, Lauderdale-By-The-Sea, Florida.

The Town's Budget

The annual budget serves as the Town of Lauderdale-By-The-Sea's financial planning and control mechanism. All departments of the Town submit requests for funding to the Town Manager and these requests are the starting point for developing a proposed budget. The Finance/Budget Director reviews revenue trends and projects revenue for the current and upcoming fiscal year. The Broward County Property Appraiser advises the Town in late June or early July of the valuation of properties in the Town and the ad valorem tax millage rate required to raise the same amount of tax revenue as in the preceding year.

The Town Manager seeks budget policy direction from the Town Commission, then crafts a budget consistent with that policy direction and presents it to the Commission for review in July of each year. The Commission is required to hold public hearings on the proposed budget and to adopt a final budget no later than September 30, the close of the Town's fiscal year. The budget is legally enacted through the passage of a resolution which adopts the budget by fund and department. This administration's policy is that the classification detail at which expenditures may not legally exceed appropriations is at the department level. The Town Manager is authorized to transfer part or all of the unencumbered balance of an appropriation within a department; however, any revisions that alter the total appropriations of any department must be approved by the Town Commission.

Budget-to-actual comparisons are reported monthly to the Town Commission by the Finance Director. Revenue and expenditure projections for the current fiscal year are provided to the Commission during the budget preparation process.

Economic Condition

As shown in Table 1, the Town of Lauderdale-By-The-Sea's taxable assessed value for fiscal year 2021 increased by \$89,220,664 or approximately 3.4%.

Table 1

Tax Roll	Fiscal Year	WCC Table Values	Year-to-Year Comparison	
2010	2011	\$1,766,370,472	(\$145,129,109)	-7.60%
2011	2012	\$1,729,711,519	(\$36,658,953)	-2.10%
2012	2013	\$1,758,499,775	\$28,788,256	1.70%
2013	2014	\$1,811,104,269	\$52,604,494	3.00%
2014	2015	\$1,928,187,948	\$117,083,679	6.50%
2015	2016	\$2,073,594,801	\$145,406,853	7.50%
2016	2017	\$2,219,593,247	\$145,998,446	7.00%
2017	2018	\$2,376,152,413	\$156,559,166	7.10%
2018	2019	\$2,500,803,075	\$124,650,662	5.0%
2019	2020	\$2,609,201,941	\$108,398,866	4.2%
2020	2021	\$2,698,422,605	\$89,220,664	3.4%

**Total Taxable Value with Certificates (Source: Taxable Value Report, BCPA)*

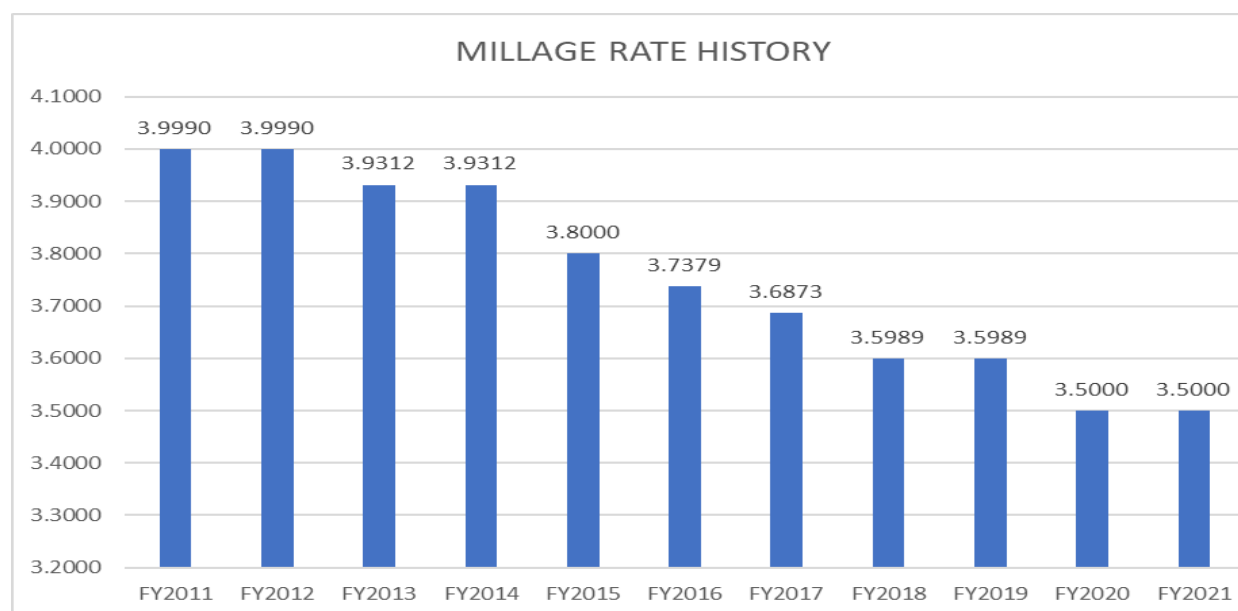
Table 2 shows the size of the labor force, the number employed and unemployed, and the unemployment rate for Broward County for each of the past eleven years. The table shows that the unemployment rate reached a high of 10.2 percent in 2010 and has steadily declined since then. During the same period, the size of the labor force has continued to increase. In year 2021, the unemployment rate decreased by 1.1% to 3.10%. The indicator shows that the local economy is continuing to recover.

Table 2

Year	Labor Force	Employed	Unemployed	Unemployment Rate
2011	963,707	873,140	90,567	9.40%
2012	978,286	902,489	75,797	7.70%
2013	987,928	923,202	64,726	6.60%
2014	995,699	937,586	58,113	5.80%
2015	991,365	941,948	49,417	5.00%
2016	1,013,909	967,406	46,503	4.60%
2017	1,036,383	996,992	39,391	3.80%
2018	1,043,978	1,011,659	32,319	3.10%
2019	1,054,173	1,024,315	29,858	2.80%
2020	989,486	948,237	41,249	4.20%
2021	1,045,732	1,005,584	31,787	3.10%

Source: United States Department of Labor, Bureau of Labor Statistics

As indicated in the following Table 3, during fiscal year 2021 the Town's millage rate was 3.5000 per 1,000 of assessed taxable value, the second lowest millage rate of any city in Broward County.

Table 3

Fund Balances – Governmental Funds, As of September 30, 2021

Table 4 below shows the balances of the governmental funds as of September 30, 2021. The unassigned balance of the general fund was \$6,094,081. The other significant component of the general fund balance is the \$2,500,000 assigned to the emergency reserve.

As of September 30, 2021, the balance of the capital projects fund was \$3,775,023. Of that amount, \$677,566 is contractually restricted to be used to make El Mar Drive more pedestrian friendly. This represents the balance of a \$1,000,000 settlement the Town received from Pier Pointe Developers in fiscal year 2009. The remaining \$3,097,457 is allocated to future capital projects.

The Town's non-major fund is the law enforcement trust fund (LETf). As of September 30, 2021 the balance of LETf is \$14,369 which is legally restricted to be used for law enforcement purposes.

Table 4

	Major Funds			Non-Major Fund	Total Governmental Funds
	General Fund	Special Revenue Funds	Capital Projects Fund		
Fund balance					
Restricted for:					
Florida Building Code Enforcement		211,210			211,210
Fire Department		1,708,133			1,708,133
Law Enforcement				14,369	14,369
El Mar Beautification per contract			677,566		677,566
Assigned to:					
Emergency Reserve	2,500,000				2,500,000
Capital Projects			3,097,457		3,097,457
Unassigned	6,094,081				6,094,081
Total Fund Balances	8,594,081	1,919,343	3,775,023	14,369	14,302,816

Proprietary Funds

The Town's Proprietary funds include the Sewer Fund and Parking Fund. As of September 30, 2021, the unrestricted balance of the sewer fund was \$1,652,461, and the unrestricted balance of the parking fund was \$6,935,905. The table below shows the history of the proprietary fund unrestricted balances over the past ten years.

Year	Sewer Fund	Parking Fund	Total Proprietary Funds
2012	\$ 1,500,755	\$ 810,907	\$ 2,311,662
2013	\$ 1,512,624	\$ 1,309,848	\$ 2,822,472
2014	\$ 1,281,780	\$ 1,384,554	\$ 2,666,334
2015	\$ 1,546,085	\$ 2,744,722	\$ 4,290,807
2016	\$ 1,424,365	\$ 3,814,981	\$ 5,239,346
2017	\$ 1,103,464	\$ 2,764,649	\$ 3,868,113
2018	\$ 1,033,340	\$ 3,979,300	\$ 5,012,640
2019	\$ 1,328,660	\$ 4,672,274	\$ 6,000,934
2020	\$ 1,472,565	\$ 5,563,627	\$ 7,036,192
2021	\$ 1,652,461	\$ 6,935,905	\$ 8,588,366

As you read further into the report, you will find details regarding the Town's different funds.

Acknowledgements

The preparation of this report could not have been accomplished without the efficient and dedicated services of Edner Saint-Jean, Assistant Finance Director and Sara Del Villar De Estevez of our Finance staff. We would also like to extend our thanks to the firm of Grau & Associates for their cooperation, assistance and professional conduct of the Town's annual audit. Finally, we wish to acknowledge the Town Commission for their commitment to sound accounting, transparency, financial management and the diligent manner in which they exercise their financial oversight responsibilities

Respectfully submitted,

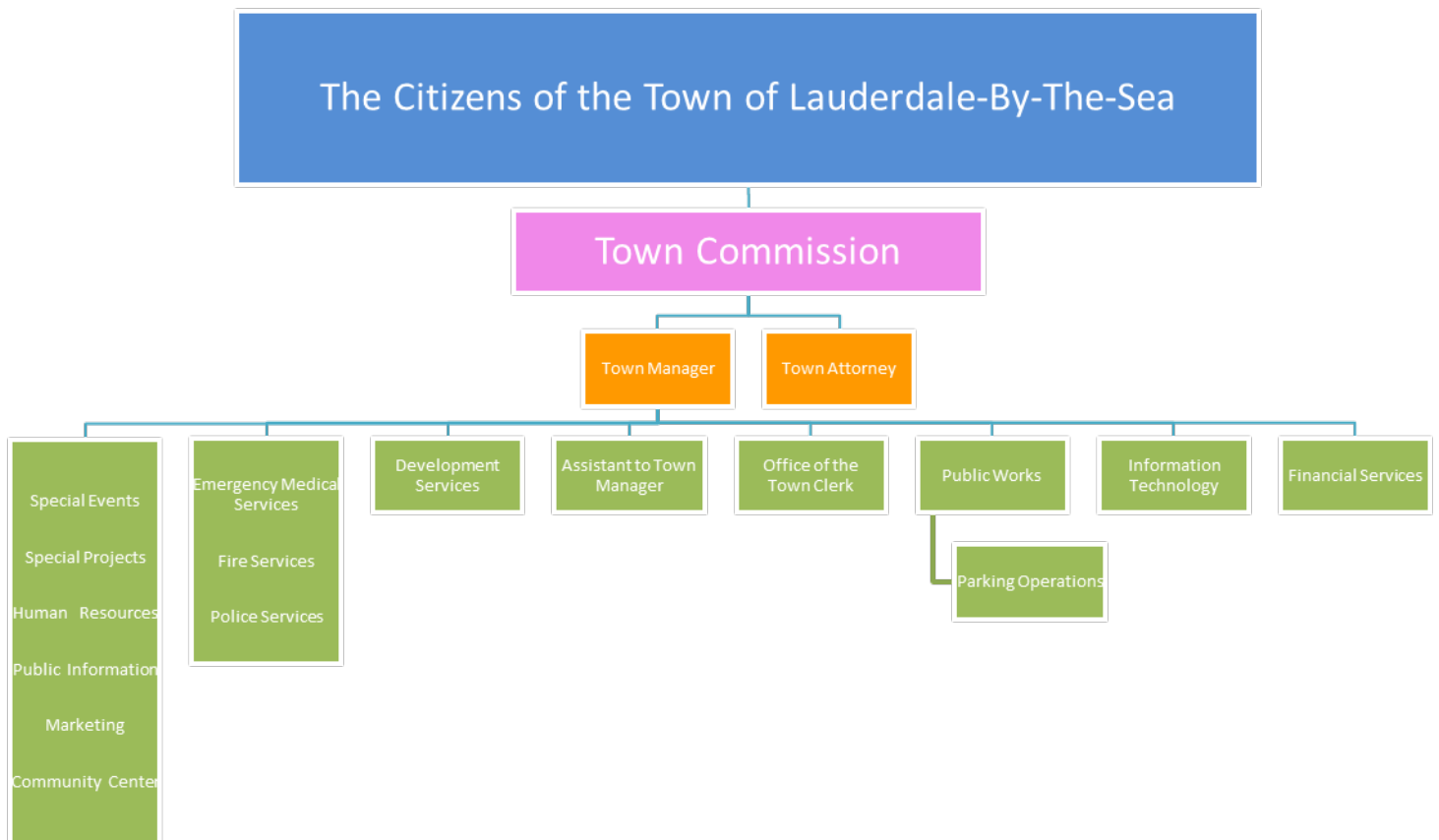


Linda Connors
Town Manager



Lucila Lang
Finance Director

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
ORGANIZATIONAL CHART
SEPTEMBER 30, 2021



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
TOWN OFFICIALS
SEPTEMBER 30, 2021**

TOWN COMMISSION

CHRISTOPHER R. VINCENT
Mayor

ALFRED (BUZ) OLDAKER
Vice-Mayor

EDMUND MALKOON
Commissioner

ELLIOTT SOKOLOW
Commissioner

RANDOLPH STRAUSS
Commissioner

TOWN ATTORNEY
Susan L. Trevarthen

MANAGEMENT TEAM

INTERIM TOWN MANAGER
Linda Connors

ASSISTANT TO TOWN MANAGER
Neysa Herrera

MUNICIPAL SERVICES DIRECTOR
Kenneth Rubach

INTERIM DEVELOPMENT SERVICES DIRECTOR
Jhanelle Campbell

FINANCE DIRECTOR
Lucila Lang

TOWN CLERK
Tedra Allen

CHIEF OF EMERGENCY MEDICAL SERVICES
Brooke Liddle

FIRE CHIEF
Judson Hopping

POLICE CHIEF
Thomas Palmer

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INDEPENDENT AUDITOR'S REPORT



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor, Town Commission and Town Manager
Town of Lauderdale-By-The-Sea, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of the Town of Lauderdale-By-The-Sea, Florida ("Town"), as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the remaining fund information of the Town, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and other required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The introductory section, budgetary comparison schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us. In our opinion, the combining fund statements and budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2022, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 Town's internal control over financial reporting and compliance.

B. J. Shaw & Associates

June 23, 2022

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**MANAGEMENT'S DISCUSSION ANALYSIS
(MD&A)**

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Town of Lauderdale-By-The-Sea financial performance provides an overview of the Town's financial activities for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in our letter of transmittal in the introductory section and in conjunction with the Town's basic financial statements.

Financial Highlights

- The assets plus deferred outflows of resources of the Town of Lauderdale-By-The-Sea exceeded its liabilities plus deferred inflows of resources at the close of the most recent fiscal year by \$56,276,261 (net position). Of this amount, \$18,137,486 is unrestricted net position.
- The Town's net position increased by \$1,000,309 from the prior fiscal year primarily as a result of the Town's parking fund having generated operating income of \$1,688,965 during the fiscal year.
- At the close of the fiscal year 2021, the Town of Lauderdale-By-The-Sea's governmental funds reported combined ending fund balances of \$14,302,816 a decrease of (\$997,879) from the prior fiscal year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$6,094,081 or approximately 49% of total general fund expenditures. It is the Town's intent to continue to use the general fund balance to pay for capital projects.

Information on FY2021 Capital Projects Undertaken is listed below:

- Town Campus Roof Replacement (Public Works and Development Services)- \$321,755
As part of building maintenance program, staff had all the roofs on the municipal campus as well as the offsite facility inspected. The study found that all roofs except the VFD/BSO/AMR Building will need to be replaced within the next year. The roof on the Town Hall Administration building was replaced in FY21. Public Works & Development Services will be replaced in FY22.
- A1A/Hibiscus Crosswalk - \$45,000
The crosswalk includes flashing beacons on signs as well as in pavement in addition to the high emphasis striped crosswalk. The project has been completed with the exception of two thermal stripe stop bars and two signs.
- Palm Club Sewer Project- \$3,156,061
Conversion of 99 home from septic to sewer with installation of gravity mains, force mains, lift station, and emergency bypass pumping capabilities.
- Complete Street Project Design/Construction – Codrington Drive - \$1,254,359
The Town completed a Stormwater Master Plan to determine areas in Town that need drainage improvements. We also completed the Pedestrian Study that also highlighted areas that would benefit from pedestrian improvements. Codrington Drive was identified in both studies. It has long been the Town's policy to combine projects to save on costs and disruptions to our residents. Therefore, we are proposing a design study for Codrington Drive to include drainage, landscaping, and traffic calming.
- Complete Street Project Design – Bougainvillea/Poinciana - \$240,000
Completion of the 2012 Bougainvillea drainage project that was constructed from Pine Avenue to Town Hall as well as drainage, paving, and landscaping along Poinciana from Pine Ave south Poinciana parking spaces.
- Canal Dredging Phase I - \$109,954
This phase will address several canals that requiring dredging in order to ensure depth is maintained for marine traffic. Remaining canals are anticipated to have permitting and dredging commence in fiscal year 2023.

- Pedestrian Amenities – \$150,000
The Town recently completed a Pedestrian Study that outlined several projects that could be completed to enhance the pedestrian experience in the Town.
- Tradewinds/Commercial Improvements- \$50,000
Reconfiguration of the island and turn lane from westbound Commercial Blvd to southbound West Tradewinds to eliminate the safety hazard of vehicles crossing Commercial Blvd or making illegal turns.
- Beach Renourishment- \$54,518
Dune/Beach Management Plan that will set forth standards, policies and procedures for maintaining the health and well-being of dune system and beach.
- Storm Water Rate Study- \$40,000
After completion of the Stormwater Master Plan and as part of the State's 20-year needs analysis mandate a study will be performed to assess what stormwater rates would be necessary to fund these anticipated improvements as a stand-alone fund.
- Downtown Parking Configuration - \$350,000
Reconfiguration of parking spaces on Commercial Blvd and A1A north of Commercial to allow for expanded outdoor dining options.
- Bel Air Seawall - \$220,297
Permitting and Construction of a new seawall to replace the existing seawall that is failing.
- Dog Park Pilot- \$50,000
Installation of fencing around the grassy area in Friedt Park for dogs to safely utilize this area.
- El Mar Drive Greenway- \$2,327,566
Funds have been reserved for future improvements for El Mar Drive. Staff has noted the pavement conditions in the swales may require patching, the initial cost estimate for this is approximately \$50,000. This will leave a patchwork of new and old asphalt that will not be visually appealing and will be highly noticeable. Alternatively, the option to repave and stripe all El Mar Drive (traffic lanes and swales) including Pine and Palm from El Mar Drive to A1A is approximately \$770,000.

Long-Term Debt

The Town has no debt in any of its governmental or proprietary funds.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. For governmental activities, these statements tell how services were financed in the short-term as well as the amount of funds available for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide financial statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of third parties.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town of Lauderdale-By-The-Sea's basic financial statements which have three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

Government-wide financial statements: The *government-wide financial statements* are designed to provide readers with a broad overview of the Town of Lauderdale-By-The-Sea's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town of Lauderdale-By-The-Sea's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

The government-wide financial statements distinguish functions of the Town of Lauderdale-By-The-Sea that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town of Lauderdale-By-The-Sea include general government, public safety, and physical environment, recreation, and transportation services. The business-type activities of the Town of Lauderdale-By-The-Sea include parking and sewer operations.

Fund financial statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Lauderdale-By-The-Sea, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the Town of Lauderdale-By-The-Sea's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds: *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable* resources, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues,

Expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Overview of the Financial Statements (Continued)

The Town of Lauderdale-By-The-Sea maintains five individual governmental funds (general, capital projects, and three special revenue funds). Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for major funds and in total for non-major funds. The general fund, building fund, fire fund and capital projects funds are considered to be major funds. The police training and forfeiture fund is considered to be a non-major fund.

The Town adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds: The Town of Lauderdale-By-The-Sea maintains one type of proprietary fund, enterprise funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its parking and sewer operations.

The proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for the sewer and parking operations, both of which are considered to be major funds of the Town of Lauderdale-By-The-Sea.

Fiduciary funds: The Town is the sponsor for the Volunteer Firefighters' Pension Plan. The *Pension Trust Fund* uses the accrual basis of accounting and is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of this fund are included on the balance sheet. We exclude these activities from the Town's other financial statements because the Town cannot use these assets to finance its operations.

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of the Town of Lauderdale-By-The-Sea's financial position. The Town's total net position was \$56,276,261 at the close of the most recent fiscal year.

By far the largest portion of the Town of Lauderdale-By-The-Sea's net position reflects its investment in capital assets (e.g., roadways, improvements, equipment, buildings, and land). The Town uses these capital assets to provide services to citizens; consequently, they are not available for future spending. A portion of the Town of Lauderdale-By-The-Sea's net position is subject to external restrictions regarding how they may be used such as the remaining balance (\$677,566) of the \$1 million settlement received from Pier Pointe which is contractually restricted to El Mar Drive improvements. The remaining balance of unrestricted net position may be used to meet the Town's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position, both for the Town as a whole, as well as for its separate governmental and business-type activities.

Governmental activities Governmental activities decreased the Town's net position by (\$516,564) in fiscal year 2021. The decrease represents the waiver of sidewalk café collection during fiscal year 2021, the decrease in collections of fines & forfeitures, bus grant and interest to which general fund expenditures exceeded the revenue.

Government-Wide Financial Analysis (Continued)

Business-type activities Business-type activities increased the Town of Lauderdale-By-The-Sea's net position by \$1,516,876, 1,303,974 of which, is attributable to the parking fund.

Key components of the Town's net position are reflected in the following table:

	Net Position September 30,					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 16,496,621	\$ 16,740,040	\$ 9,114,136	\$ 7,570,657	\$ 25,610,757	\$ 24,310,697
Capital assets, net	21,389,721	21,361,691	14,140,776	14,176,077	35,530,497	35,537,768
Total assets	37,886,342	38,101,731	23,254,912	21,746,734	61,141,254	59,848,465
Deferred outflows of resources	686,151	1,113,199	57,205	109,691	743,356	1,222,890
Long-term liabilities	1,525,624	3,832,636	80,741	364,053	1,606,365	4,196,689
Other liabilities	1,352,006	924,920	272,135	253,683	1,624,141	1,178,603
Total liabilities	2,877,630	4,757,556	352,876	617,736	3,230,506	5,375,292
Deferred inflows of resources	2,144,744	390,691	230,099	26,420	2,374,843	417,111
Net position:						
Investment in capital assets	21,389,721	21,361,691	14,140,776	14,176,077	35,530,497	35,537,768
Restricted for:						
Florida building code	211,210	-	-	-	211,210	-
Fire department	1,708,133	1,505,315	-	-	1,708,133	1,505,315
El Mar beautification	677,566	677,566	-	-	677,566	677,566
Law enforcement	14,369	13,743	-	-	14,369	13,743
Unrestricted	9,549,120	10,508,368	8,588,366	7,036,192	18,137,486	17,544,560
Total net position	\$ 33,550,119	\$ 34,066,683	\$ 22,729,142	\$ 21,212,269	\$ 56,279,261	\$ 55,278,952

Government-Wide Financial Analysis (Continued)

Key elements of the change in net position are reflected in the following table:

	Changes in Net Position					
	For the Fiscal Year Ended September 30,					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues:						
Charges for services	\$ 2,364,967	\$ 3,653,281	\$ 3,988,093	\$ 3,285,979	\$ 6,353,060	\$ 6,939,260
Operating grants and contributions	551,046	285,955	-	-	551,046	285,955
General Revenues:						
Property taxes	9,152,260	8,803,760	-	-	9,152,260	8,803,760
Franchise taxes and utility taxes	1,847,000	1,835,015	-	-	1,847,000	1,835,015
Grants and contributions not restricted to specific programs	1,032,457	963,615	-	-	1,032,457	963,615
Unrestricted investment earnings	5,079	114,915	974	25,799	6,053	140,714
Miscellaneous revenues	215,014	174,187	15,000	22,560	230,014	196,747
Total revenues	15,167,823	15,830,728	4,004,067	3,334,338	19,171,890	19,165,066
Expenses:						
General government	2,268,920	2,689,699	-	-	2,268,920	2,689,699
Public safety	8,624,492	8,130,963	-	-	8,624,492	8,130,963
Transportation	2,012,971	2,338,759	-	-	2,012,971	2,338,759
Recreation	610,305	581,145	-	-	610,305	581,145
Physical environment	2,568,463	1,453,941	-	-	2,568,463	1,453,941
Sewer	-	-	1,090,379	1,043,628	1,090,379	1,043,628
Parking	-	-	996,051	857,611	996,051	857,611
Total expenses	16,085,151	15,194,507	2,086,430	1,901,239	18,171,581	17,095,746
Change in net position before transfers	(917,328)	636,221	1,917,637	1,433,099	1,000,309	2,069,320
Transfers in (out), net	400,764	-	(400,764)	-	-	-
Increase in net position	(516,564)	636,221	1,516,873	1,433,099	1,000,309	2,069,320
Net position - beginning	34,066,683	33,430,462	21,212,269	19,779,170	55,278,952	53,209,632
Net position - ending	\$ 33,550,119	\$ 34,066,683	\$ 22,729,142	\$ 21,212,269	\$ 56,279,261	\$ 55,278,952

In the governmental activities, revenue from charges for services decreased by \$1,288,314. Operating grants and contribution increased by \$265,091 due primarily to increased grants contributions being recognized from Florida Emergency Supplemental Funding and Broward County in the current fiscal year. Grants and contributions not restricted to specific programs increased by \$68,842. Miscellaneous revenues increased by \$40,827.

In the business-type activities, revenue from charges for services increased by \$702,114 due to a \$109,922 increase in sewer revenue and a \$592,192 increase in parking revenue.

Public Safety expense increased by \$493,529 and Recreation expense increased by \$29,160 due primarily to increased contractual services expenses including increased beach maintenance contract costs. Transportation expense decreased by \$325,788 due primarily to decreased contractual services expenses and increased maintenance costs of holiday lighting equipment and security cameras.

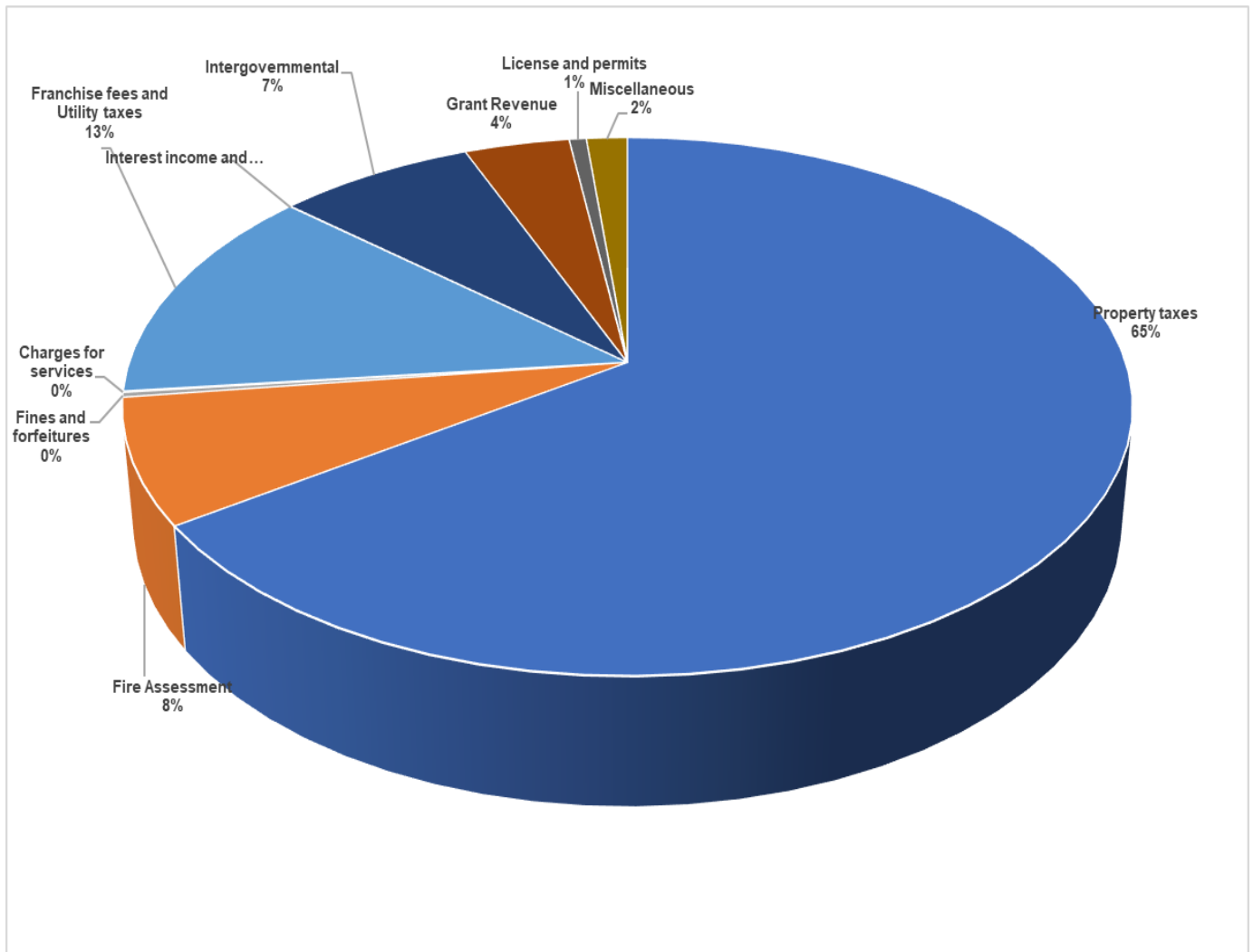
Physical Environment expense increased by \$1,114,522 due to increased depreciation expenses from the prior fiscal year as more assets were placed in service.

Government-Wide Financial Analysis (Continued)

Sewer expense increased by \$46,751 primarily as a result of increased payments to Pompano for wastewater treatment. Parking expense increased by \$138,440 due to an increase of parking meter parts/supplies expenditures being incurred from the previous fiscal year.

Revenues – Governmental Funds

The pie chart shows the major categories of revenue in the governmental funds and the percentage of governmental funds revenue represented by each category.



As noted earlier, the Town of Lauderdale-By-The-Sea uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Financial Analysis of the Town's Funds (Continued)

Governmental funds. The focus of the Town's *governmental funds* is to provide information on near term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town of Lauderdale-By-The-Sea's financing requirements. Unassigned *fund balance* may serve as a useful measure of the Town's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town of Lauderdale-By-The-Sea's governmental funds reported combined ending fund balances of \$14,302,816 a decrease of \$997,879 from the prior fiscal year.

The general fund is the primary operating fund of the Town. At the end of the fiscal year 2021, the fund balance of the general fund was \$8,594,091, which represents a decrease of \$1,578,338 from the prior fiscal year. The decrease is the result of revenues being \$156,394 less than budgeted and excluding the appropriated fund balance of \$3,451,341 and spending being \$2,029,401 less than budgeted. The more significant revenue surplus items were as follows: Property taxes (\$142,576), Franchise and utility taxes (\$105,898), Miscellaneous Revenues (47,356), and Grant revenue (\$551,046). There was less spending than expected on Administration (\$90,537), General (\$409,381), Business Development & Marketing (\$65,666) Business Development (\$208,670), Public Works (\$309,336), and Recreation services (\$41,543).

The fund balance of the capital projects fund increased by \$234,425 to \$3,775,023 as expenditures were funded by available fund balance in the current fiscal year.

Proprietary funds. The Town of Lauderdale-By-The-Sea's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Revenues decreased from the prior fiscal year in the proprietary funds. Parking revenues increased by \$592,192 from the prior fiscal year. Operating expenses in the sewer fund increased by \$46,751. The increase is primarily the result of an increase in the payments to the City of Pompano Beach for wastewater treatment. Operating expenses in the parking fund increased by \$138,440 primarily due to the completion of Bougainvillea Parking Renovation being incurred in the prior fiscal year. The unrestricted net position of the Sewer and Parking Funds combined at the end of the fiscal year amounted to \$8,588,366, an increase of \$1,552,174 from the prior fiscal year. The increase is primarily the result of the parking fund generating operating income of \$1,688,965.

General Fund Budgetary Highlights

The differences in the actual revenues and expenditures as compared to the budget are summarized as follows:

Ad valorem taxes are budgeted at 95% of anticipated revenue to provide an allowance for uncollected taxes and adjustment in property values as a result of appeals that occur after the millage rate is set. Property tax collections amounted to 101.6% of budgeted revenues.

Franchise fees and utility taxes came in at 106.08% of budgeted levels. In addition, the \$551,046 of grant revenues was unanticipated by the budget.

Intergovernmental revenues collected were 105.2% of budget.

Actual expenditures of the general fund were approximately 21.5% less than budgeted.

Please refer to the Budgetary Comparison Schedule for more detailed information.

Capital Assets

The Town of Lauderdale-By-The-Sea's investment in capital assets for its governmental and business type activities as of September 30, 2021, amounted to \$35,530,497 (net of accumulated depreciation). These are investments in capital assets which include land, buildings, infrastructure, and improvements other than buildings, machinery and equipment.

Additional information on the Town of Lauderdale-By-The-Sea's capital assets can be found in Note 7 of this report.

Economic Factors and Next Year's Budget

According to Greater Fort Lauderdale Alliance Broward County's job report indicated a 3.6 percent unemployment rate in January 2022. This rate was 3.2 percentage points lower than the region's year ago rate of 6.8 percent. The labor force was 1,048,504, up 37,916 (+3.8 percent) over the year. There were 38,208 unemployed residents in the region. Nonagricultural employment in the Fort Lauderdale-Pompano Bch-Deerfield Bch Metro Division was 864,600, an increase of 44,100 jobs (5.4 percent) over the year.

In preparing the fiscal year 2022 budget, the Town provided funding the following projects:

- **Town Hall Complex**
- **Canal Dredging**
- **Bel Air Seawall**
- **Beach Renourishment**
- **Storm Water Rate Study**
- **Complete Street Project Design (Bougainvilla / Poinciana)**
- **Pedestrian Amenities**
- **Palm Club Sewer**
- **Downtown Parking Reconfiguration**
- **West Tradewinds Improvement**
- **Dog Park Pilot**
- **Street Project -Codrington Drive**
- **El Mar Drive**

Requests for Information

This financial report is designed to provide a general overview of the Town of Lauderdale-By-The-Sea's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Budget and Finance, Town of Lauderdale-By-The-Sea, 4501 Ocean Drive, Lauderdale-By-The-Sea, Florida 33308, or at financedepartment@lbts-fl.gov.

BASIC FINANCIAL STATEMENTS

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 15,087,250	\$ 8,822,165	\$ 23,909,415
Investments	258,438	-	258,438
Accounts receivable, net	333,337	252,768	586,105
Internal balances	(24,203)	24,203	-
Prepaid items	-	15,000	15,000
Net pension asset - Volunteer Firefighters Pension Plan	841,799	-	841,799
Capital assets:			
Nondepreciable capital assets	2,309,417	8,717,073	11,026,490
Depreciable capital assets, net	19,080,304	5,423,703	24,504,007
Total assets	<u>37,886,342</u>	<u>23,254,912</u>	<u>61,141,254</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Volunteer Firefighters Pension Plan	26,600	-	26,600
Other Post Employment Benefits	10,453	1,186	11,639
Florida Retirement System Pension Plan	649,098	56,019	705,117
Total deferred outflows of resources	<u>686,151</u>	<u>57,205</u>	<u>743,356</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>			
Liabilities:			
Accounts payable and other liabilities	407,667	252,506	660,173
Contracts and retainage payable	615,109	-	615,109
Accrued liabilities	137,477	5,928	143,405
Unearned revenues	140,941	13,701	154,642
Deposits	50,812	-	50,812
Noncurrent liabilities due within one year	15,238	-	15,238
Noncurrent liabilities:			
Net Other Post Employment Benefit obligation	129,071	14,645	143,716
Net pension liability - Florida Retirement System	1,244,178	66,096	1,310,274
Due in more than one year	137,137	-	137,137
Total liabilities	<u>2,877,630</u>	<u>352,876</u>	<u>3,230,506</u>
Deferred inflows of resources:			
Volunteer Firefighters Pension Plan	236,627	-	236,627
Florida Retirement System Pension Plan	1,908,117	230,099	2,138,216
Total deferred outflows of resources	<u>2,144,744</u>	<u>230,099</u>	<u>2,374,843</u>
Net position:			
Investment in capital assets	21,389,721	14,140,776	35,530,497
Restricted for:			
Florida building code enforcement	211,210	-	211,210
Fire department	1,708,133	-	1,708,133
El Mar beautification per contractual agreement	677,566	-	677,566
Law enforcement	14,369	-	14,369
Unrestricted	9,549,120	8,588,366	18,137,486
Total net position	<u>\$ 33,550,119</u>	<u>\$ 22,729,142</u>	<u>\$ 56,279,261</u>

See notes to the financial statements.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Net (Expenses) Revenue and Changes in Net Position				
		Program Revenues		Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business- type Activities	Total
Primary government:						
Governmental activities:						
General government	\$ 2,268,920	\$ 1,269,019	\$ 412,465	\$ (587,436)	\$ -	\$ (587,436)
Public safety	8,624,492	1,095,948	-	(7,528,544)	-	(7,528,544)
Transportation	2,012,971	-	119,348	(1,893,623)	-	(1,893,623)
Recreation	610,305	-	19,233	(591,072)	-	(591,072)
Physical environment	2,568,463	-	-	(2,568,463)	-	(2,568,463)
Total government activities	16,085,151	2,364,967	551,046	(13,169,138)	-	(13,169,138)
Business-type activities:						
Sewer	1,090,379	1,303,077	-	-	212,698	212,698
Parking	996,051	2,685,016	-	-	1,688,965	1,688,965
Total business-type activities	2,086,430	3,988,093	-	-	1,901,663	1,901,663
Total primary government	18,171,581	6,353,060	551,046	(13,169,138)	1,901,663	(11,267,475)
General revenues:						
Property taxes				9,152,260	-	9,152,260
Franchise taxes and utility taxes				1,847,000	-	1,847,000
Grants and contributions not restricted to specific programs				1,032,457	-	1,032,457
Unrestricted investment earnings				5,079	974	6,053
Miscellaneous revenues				215,014	15,000	230,014
Transfers				400,764	(400,764)	-
Total general revenues and transfers				12,652,574	(384,790)	12,267,784
Change in net position				(516,564)	1,516,873	1,000,309
Net position - beginning				34,066,683	21,212,269	55,278,952
Net position - ending				\$ 33,550,119	\$ 22,729,142	\$ 56,279,261

See notes to the financial statements.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Major Funds			Non-Major	Total
	General	Special Revenue Funds	Capital	Fund	Governmental
	Fund	Building	Fire	Police Traing	Funds
		Fund	Fund	and Forfeiture	
ASSETS					
Cash and cash equivalents	\$ 8,584,875	\$ 365,137	\$ 1,730,779	\$ 4,392,090	\$ 15,087,250
Investments	258,438	-	-	-	258,438
Accounts receivable, net	333,337	-	-	-	333,337
Due from other funds	6,217	47,446	8,128	53	61,844
Total assets	<u>\$ 9,182,867</u>	<u>\$ 412,583</u>	<u>\$ 1,738,907</u>	<u>\$ 4,392,143</u>	<u>\$ 15,740,869</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and other liabilities	\$ 214,279	\$ 187,588	\$ 5,800	\$ -	\$ 407,667
Contracts and retainage payable	-	-	-	615,109	615,109
Accrued liabilities	135,966	-	-	1,511	137,477
Due to other funds	86,047	-	-	-	86,047
Unearned revenue	101,682	13,785	24,974	500	140,941
Deposits	50,812	-	-	-	50,812
Total liabilities	<u>588,786</u>	<u>201,373</u>	<u>30,774</u>	<u>617,120</u>	<u>1,438,053</u>
Fund balances:					
Restricted for:					
Florida building code enforcement	-	211,210	-	-	211,210
Fire department	-	-	1,708,133	-	1,708,133
El Mar beautification per contract	-	-	-	677,566	677,566
Law enforcement	-	-	-	14,369	14,369
Assigned to:					
Emergency reserve	2,500,000	-	-	-	2,500,000
Capital projects	-	-	-	3,097,457	3,097,457
Unassigned	6,094,081	-	-	-	6,094,081
Total fund balances	<u>8,594,081</u>	<u>211,210</u>	<u>1,708,133</u>	<u>14,369</u>	<u>14,302,816</u>
Total liabilities and fund balances	<u>\$ 9,182,867</u>	<u>\$ 412,583</u>	<u>\$ 1,738,907</u>	<u>\$ 4,392,143</u>	<u>\$ 15,740,869</u>

See notes to the financial statement

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Fund balance - governmental funds	\$	14,302,816
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial assets and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the assets of the government as a whole.

Cost of capital assets	43,095,766	
Accumulated depreciation	<u>(21,706,045)</u>	21,389,721

The net pension asset is not reported as a fund asset in the governmental fund financial statements, but is reported as an asset in the government-wide financial statements.

841,799

Deferred outflows of resources related to the pension and other post employment benefits are recorded in the statement of net position.

686,151

Deferred inflows of resources related to the pension are recorded in the statement of net position.

(2,144,744)

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund financial statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Compensated absences	(152,375)	
Net pension liability - Florida Retirement System	(1,244,178)	
Other Post Employment Benefit obligation	<u>(129,071)</u>	

Net position of governmental activities	\$	<u>33,550,119</u>
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See notes to the financial statements

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Major Funds				Non-Major	
		Special Revenue Funds		Capital	Fund	Total
	General	Building	Fire	Projects	Police Training	Governmental
	Fund	Fund	Fund	Fund	and Forfeiture	Funds
Revenues:						
Property taxes and fire assessments	\$ 9,152,260	\$ -	\$ 1,051,360	\$ -	\$ -	\$ 10,203,620
Franchise fees and utility taxes	1,847,000	-	-	-	-	1,847,000
Intergovernmental	1,032,457	-	-	-	-	1,032,457
Fines and forfeitures	40,151	-	-	-	-	40,151
Charges for services	9,780	-	34,808	-	-	44,588
Licenses and permits	90,170	1,138,698	-	-	-	1,228,868
Interest income and other	4,300	-	224	555	-	5,079
Grant revenue	551,046	-	-	-	-	551,046
Miscellaneous revenues	214,388	-	-	-	626	215,014
Total revenues	12,941,552	1,138,698	1,086,392	555	626	15,167,823
Expenditures:						
Current:						
General government	2,518,475	-	-	49,340	-	2,567,815
Public safety	6,707,536	922,056	929,951	-	-	8,559,543
Transportation	2,066,966	-	-	-	-	2,066,966
Recreation	589,763	-	-	-	-	589,763
Physical environment	277,016	-	-	-	-	277,016
Capital outlay	183,408	-	5,675	2,316,280	-	2,505,363
Total expenditures	12,343,164	922,056	935,626	2,365,620	-	16,566,466
Excess (deficiency) of revenues over (under) expenditures	598,388	216,642	150,766	(2,365,065)	626	(1,398,643)
Other financing sources (uses):						
Transfers in	422,764	-	-	2,599,490	-	3,022,254
Transfers out	(2,599,490)	-	(22,000)	-	-	(2,621,490)
Total other financing sources (uses)	(2,176,726)	-	(22,000)	2,599,490	-	400,764
Net change in fund balances	(1,578,338)	216,642	128,766	234,425	626	(997,879)
Fund balances, beginning	10,172,419	(5,432)	1,579,367	3,540,598	13,743	15,300,695
Fund balances, ending	\$ 8,594,081	\$ 211,210	\$ 1,708,133	\$ 3,775,023	\$ 14,369	\$ 14,302,816

See notes to the financial statements.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Net change in fund balances - total governmental funds \$ (997,879)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of certain of those assets is eliminated and capitalized as capital assets. 1,330,066

Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense on the statement of activities. (1,302,036)

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the fund financial statements. The details of the differences are as follows:

Change in compensated absences	13,966
Change in Other Post Employment Benefit obligation	(22,504)
Changes related to the FRS net pension liability (NPL)	242,573
Changes related to the Volunteer Firefighters Pension Plan NPL	219,250
Change in net position of governmental activities	\$ (516,564)

See notes to the financial statements.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	Enterprise Funds		
	Sewer Utility System	Parking	Total
<u>ASSETS</u>			
Current Assets:			
Cash and cash equivalents	\$ 1,690,210	\$ 7,131,955	\$ 8,822,165
Accounts receivable, net	249,368	3,400	252,768
Due from other funds	19	30,401	30,420
Prepaid items	-	15,000	15,000
Total current assets	<u>1,939,597</u>	<u>7,180,756</u>	<u>9,120,353</u>
Noncurrent Assets:			
Capital Assets:			
Land	-	8,717,073	8,717,073
Equipment	39,504	320,232	359,736
Buildings and utility plant	4,383,477	2,823,647	7,207,124
Total capital assets	<u>4,422,981</u>	<u>11,860,952</u>	<u>16,283,933</u>
Less accumulated depreciation	<u>(1,817,710)</u>	<u>(325,447)</u>	<u>(2,143,157)</u>
Net capital assets	<u>2,605,271</u>	<u>11,535,505</u>	<u>14,140,776</u>
Total noncurrent assets	<u>2,605,271</u>	<u>11,535,505</u>	<u>14,140,776</u>
Total assets	<u>4,544,868</u>	<u>18,716,261</u>	<u>23,261,129</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Florida Retirement System Pension Plan	36,299	19,720	56,019
Other Post Employment Benefits	414	772	1,186
Total deferred outflows of resources	<u>36,713</u>	<u>20,492</u>	<u>57,205</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>			
Current Liabilities:			
Accounts payable	165,881	86,625	252,506
Accrued liabilities	1,518	4,410	5,928
Due to other funds	-	6,217	6,217
Unearned revenue	-	13,701	13,701
Total current liabilities	<u>167,399</u>	<u>110,953</u>	<u>278,352</u>
Long-Term Liabilities:			
Other Post Employment Benefit Obligation	5,110	9,535	14,645
Net pension liability - Florida Retirement System	64,708	1,388	66,096
Total long-term liabilities	<u>69,818</u>	<u>10,923</u>	<u>80,741</u>
Total Liabilities	<u>237,217</u>	<u>121,876</u>	<u>359,093</u>
Deferred inflows of resources:			
Florida Retirement system Pension Plan	86,632	143,467	230,099
Total deferred inflows of resources	<u>86,632</u>	<u>143,467</u>	<u>230,099</u>
Net position:			
Investment in capital assets	2,605,271	11,535,505	14,140,776
Unrestricted	1,652,461	6,935,905	8,588,366
Total net position	<u>\$ 4,257,732</u>	<u>\$ 18,471,410</u>	<u>\$ 22,729,142</u>

See notes to the financial statements.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Enterprise Funds		
	Sewer Utility		
	System	Parking	Total
Operating revenues:			
Charges for services	\$ 1,303,077	\$ 2,685,016	\$ 3,988,093
Total operating revenues	1,303,077	2,685,016	3,988,093
Operating expenses:			
Operating, administrative and maintenance	1,018,807	907,431	1,926,238
Depreciation and amortization	71,572	88,620	160,192
Total operating expenses	1,090,379	996,051	2,086,430
Operating income	212,698	1,688,965	1,901,663
Nonoperating revenues (expenses):			
Interest income	201	773	974
Other income	-	15,000	15,000
Total nonoperating revenues (expenses)	201	15,773	15,974
Income before transfers	212,899	1,704,738	1,917,637
Transfers out	-	(400,764)	(400,764)
Change in net position	212,899	1,303,974	1,516,873
Net position - beginning	4,044,833	17,167,436	21,212,269
Net position - ending	\$ 4,257,732	\$ 18,471,410	\$ 22,729,142

See notes to the financial statements.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Enterprise Funds		
	Sewer Utility		
	System	Parking	Total
Cash Flows From Operating Activities			
Receipts from customers and users	\$ 1,303,203	\$ 3,381,796	\$ 4,684,999
Payments to suppliers	(724,215)	(883,197)	(1,607,412)
Payments to employees	(221,705)	(116,190)	(337,895)
Net cash provided (used) by operating activities	357,283	2,382,409	2,739,692
Cash Flows Provided (Used) By Noncapital Financing Activities			
Transfers to other funds	-	(400,764)	(400,764)
Miscellaneous	-	15,000	15,000
Net cash provided (used) by noncapital financing	-	(385,764)	(385,764)
Cash Flows Provided (Used) By Capital and Related Financing Activities			
Purchase of capital assets	(104,575)	(20,316)	(124,891)
Net cash provided (used) by capital and related financing activities	(104,575)	(20,316)	(124,891)
Cash Flows Provided (Used) By Investing Activities			
Interest received	201	773	974
Net cash provided (used) by investing activities	201	773	974
Net increase (decrease) in cash	252,909	1,977,102	2,230,011
Cash and cash equivalents, beginning	1,437,301	5,154,853	6,592,154
Cash and cash equivalents, ending	\$ 1,690,210	\$ 7,131,955	\$ 8,822,165
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 212,698	\$ 1,688,965	\$ 1,901,663
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization	71,572	88,620	160,192
Changes in assets and liabilities:			
(Increase)/Decrease in accounts receivable	4,034	36,586	40,620
(Increase)/Decrease in interfund receivable	(19)	643,603	643,584
(Increase)/Decrease in deferred outflows of resources	19,074	33,412	52,486
Increase/(Decrease) in accounts payable	82,501	(75,543)	6,958
Increase/(Decrease) in accrued liabilities	211	909	1,120
Increase/(Decrease) in interfund payable	(3,889)	6,217	2,328
Increase/(Decrease) in unearned revenue	-	10,374	10,374
Increase/(Decrease) in Other Post Employment Benefit	1,054	1,683	2,737
Increase/(Decrease) in net pension liability	(104,018)	(182,031)	(286,049)
Increase/(Decrease) in deferred inflows of resources	74,065	129,614	203,679
Total adjustments	144,585	693,444	838,029
Net cash provided (used) by operating activities	\$ 357,283	\$ 2,382,409	\$ 2,739,692

See notes to the financial statements.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
SEPTEMBER 30, 2021

	<u>Pension Trust Fund</u>
<u>ASSETS</u>	
Cash	\$ 185,743
Investments, at fair value:	
US government obligations	272,246
Corporate bonds	851,793
Municipal obligations	29,656
Common stock	1,878,285
Foreign stock	57,147
Accrued investment income	7,238
Receivables:	
Due from Members and Employer	3,015
Total assets	<u>3,285,123</u>
Liabilities	
Accounts payable	9,050
Refunds payable	22,894
Total liabilities	<u>31,944</u>
<u>NET POSITION</u>	
Net position restricted for pensions	<u>\$ 3,253,179</u>

See notes to the financial statements.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>Pension Trust Fund</u>
ADDITIONS	
Contributions:	
Plan member	\$ 18,769
Employer	18,769
State	<u>65,532</u>
Total contributions	<u>103,070</u>
Investment income (loss):	
Net appreciation in fair value of investments	443,754
Interest and dividends	47,408
Less: investment expenses	<u>12,685</u>
Net investment income (loss)	<u>478,477</u>
Total additions	<u>581,547</u>
DEDUCTIONS	
Pension benefits	127,636
Refunds of contributions	6,371
Administrative expenses	<u>35,500</u>
Total deductions	<u>169,507</u>
Net increase (decrease)	412,040
Net position restricted for pensions:	
Beginning	<u>2,841,139</u>
Ending	<u><u>\$ 3,253,179</u></u>

See notes to the financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Lauderdale-By-The-Sea, Florida ("Town") was incorporated in 1947. The Town operates under a Commission-Manager form of government and provides a full range of municipal services, including public safety (police and fire), parks and recreation, public works, building, zoning and code enforcement, and general administrative services. The Town also operates two enterprise activities: sewer and parking.

The basic financial statements of the Town have been prepared in accordance with accounting principles generally accepted in the United States ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

1. Financial Reporting Entity

The financial statements were prepared in accordance with governmental accounting standards, which establish standards for defining and reporting on the financial reporting entity. The definition of the financial reporting entity is based upon the concept that elected officials are accountable to their constituents for their actions. One of the objectives of financial reporting is to provide users of financial statements with a basis for assessing the accountability of the elected officials. The financial reporting entity consists of the Town, organizations for which the Town is financially accountable and other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Town is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Town. The Town is financially accountable for a component unit if an organization is fiscally dependent on it and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Town regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board. A blended component unit, although a legally separate entity, is, in substance, part of the Town's operations and so data from this unit is combined with data of the Town. Based upon the application of these criteria, there were no organizations that met the criteria described above.

2. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and inter-governmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Interfund services provided and used are not eliminated in the process of consolidation.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Government-Wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

3. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, if any, are recorded only when payment is due.

The Town's fiduciary fund is presented in the fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Town, these funds are not incorporated into the government-wide financial statements.

Property taxes, charges for services, franchise fees and other taxes, intergovernmental revenues, and interest associated with the current fiscal period are considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenues for expenditure driven grants are recognized when the qualifying expenditures are incurred. Other receipts and fees, including fines, become measurable and available when cash is received by the Town and are recognized as revenue at that time.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all or most of the Town's general activities except those required to be accounted for in another fund.

The *Building Fund* is used to account for the building permitting revenue and related permitting and enforcement activities.

The *Capital Projects Fund* is used to account for the acquisition and construction of major capital facilities.

The *Fire Fund* is used to account for the fire assessment revenues dedicated to fire protection and fire prevention services and the related authorized volunteer fire department expenditures.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

The Town reports the following non-major governmental funds:

The *Police Training and Forfeiture Fund* is used to account for the portion of traffic citation revenue dedicated to police training, the confiscation of property and the related authorized law enforcement expenditures.

The Town reports the following major proprietary funds:

The *Sewer Utility Fund* accounts for the activities associated with providing sewer services within the Town.

The *Parking Fund* accounts for parking meter revenue in the Town's business district.

Additionally, the Town reports the following fiduciary fund:

The *Pension Trust Fund* accounts for the activities of the Volunteer Fire Department's Pension Plan and the accumulation of resources for pension benefits.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's various utility functions and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total position. Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. New Accounting Standards Adopted

During fiscal year 2021, the Town adopted the following new accounting standards as follows:

GASB Statement No. 84 - Fiduciary Activities

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. As amended by GASB statement No. 95, the requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

5. Capital Assets

Capital assets which include property, plant and equipment, and all infrastructure assets (e.g., roads, bridges, sidewalks, bike paths, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

The Town has elected to retroactively apply the capitalization requirements of GASB Statement No. 34 to major general infrastructure assets acquired since 1980.

The costs of normal maintenance and repairs that does not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	30 - 50
Utility plant	25 - 75
Infrastructure	50
Improvements other than buildings	25
Furniture, fixtures, machinery and equipment	5 - 10

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Deposits and Investments

Town administration is authorized to invest in those instruments authorized by the Florida statutes.

Investments are measured at amortized cost or fair value as required by generally accepted accounting principles. Additional information regarding the fair value measurement of investments and amortized cost is disclosed in Note 2.

Cash and cash equivalents, for purposes of the statement of cash flows, include cash and investments which are defined as short-term, highly liquid investments with original maturities of twelve months or less.

7. Interfund Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either due to/from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

8. Receivables

Receivables include amounts due from other governments and others for services provided by the Town. Receivables are recorded and revenues are recognized as earned or as specific program expenditures/expenses are incurred. Allowances for uncollectible receivables, if any, are based upon historical trends and the periodic aging of receivables.

9. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

10. Compensated Absences

Town employees are granted vacation in varying amounts based on length of service and sick leave at the rate of one day per month. For employees hired after September 30, 2011, up to 15 days of annual leave may be carried forward from one calendar year into the next calendar year. Accumulated leave in excess of 15 days must be used by December 31st of each calendar year or it will be lost. In the event of termination, an employee is reimbursed for accumulated vacation days. Up to 60 days of sick leave may be accrued and carried forward into the next year. Employees hired prior to October 1, 2011 are reimbursed for 25% of accumulated sick leave upon leaving Town employment in good standing. Employees hired after September 30, 2011 will be reimbursed for 0% - 15% of accumulated sick leave, depending on their number of years of continuous service.

The cost of accumulated vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee retirements or resignations. The general fund has been used to liquidate these amounts.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Long-Term Obligations

In the government-wide financial statements, and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the bonds using the straight-line method. Bonds are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

12. Unearned Revenue

Unearned revenue arises when resources are received by the Town before it has a legal claim to them.

13. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General, Special Revenue, and Capital Projects Funds. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at fiscal year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget.

14. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Net Position

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position of the government-wide and proprietary funds is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets is that portion of net position that relates to the Town's capital assets reduced by accumulated depreciation and by any outstanding debt incurred to acquire, construct or improve those assets, excluding unexpended proceeds.

Restricted net position is that portion of net position that has been restricted for general use by external parties (creditors, grantors, contributors, or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of either of the other two components.

16. Fund Equity

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The Town can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution or ordinance) of the Town Commission, the Town's highest level of decision-making authority. Commitments may be changed or lifted only by the Town Commission taking the same formal action (resolution or ordinance) that imposed the constraint originally.

Assigned fund balance – Includes spendable fund balance amounts established by the Town Commission that are intended to be used for specific purposes that are neither considered restricted nor committed.

The Town first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

17. Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States of America. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, deferred inflows/outflows, the disclosure of contingent assets and liabilities at the date of the financial statements and revenue and expenditures/expenses during the period reported. These estimates include assessing the collectability of accounts receivable, the use and recoverability of inventory, pension and postretirement obligations, and useful lives and impairment of tangible and intangible assets, among others. Actual results could differ from these estimates.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

18. Pensions

Volunteer Firefighters Pension Fund

Plan member contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits paid directly to participants and refunds of contributions are recognized when due and payable in accordance with the terms of the plan. The Town funds the contributions to its Volunteer Firefighters Pension Plan based on the actuarial required contribution. The net pension asset is reported in the government-wide financial statements and represents the difference between the plan's fiduciary net position and the total pension liability.

Florida Retirement System

In the government-wide statement of net position, liabilities are recognized for the Town's proportionate share of the net pension liability for the Florida Retirement System pension plan and Retiree Health Insurance Subsidy Program. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Florida Retirement System defined benefit pension plan (FRS Pension Plan) and the Retiree Health Insurance Subsidy Program defined benefit pension plan (HIS Program), and additions to/deductions from the FRS Pension Plan's and the HIS Program's fiduciary net position have been determined on the same basis as they are reported by the FRS Pension Plan and the HIS Program plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms.

NOTE 2 – DEPOSITS AND INVESTMENTS

Deposits

All of the Town's deposits are held in qualified public depositories pursuant to State of Florida Statutes, Chapter 280, *Florida Security for Public Deposits Act*. Under the Act, every qualified public depository shall deposit with the Treasurer eligible collateral of the depository to be held subject to his or her order. The Treasurer, by rule, shall establish minimum required collateral pledging levels. The pledging level may range from 25% to 125% of the average monthly balance of public deposits depending upon the depository's financial condition and establishment period. All collateral must be deposited with an approved financial institution. Any potential losses to public depositors are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

Investments - Town

The Town has adopted an investment policy in accordance with Florida Statutes to establish guidelines for the efficient management of its cash reserves. The Town is authorized to invest in obligations of the U.S. Treasury, its agencies and instrumentalities, certificates of deposit, the State Board of Administration investment pool, any intergovernmental investment pools authorized pursuant to Chapter 163 of the Florida Statutes, SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency, and securities of any interest in any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, provided that the portfolio is limited to obligations of the U.S. government, its agencies and instrumentalities and to repurchase agreements fully collateralized by such U.S. government obligations and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Investments – Town (Continued)

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The Town has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

As of September 30, 2021, the Town had the following investments:

	Amortized Cost	Credit Risk	Weighted Average Maturity
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	\$ 258,438	S&P AAAM	49 days
	<u>\$ 258,438</u>		

Credit Risk - Credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The Town's investment policy limits investments to the highest ratings issued by two of the nationally recognized statistical rating organizations (NRSRO) (Standard and Poor's and Moody's investment services).

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment in debt securities. The Town has an investment policy of structuring the investment portfolio in such a manner as to provide sufficient liquidity to pay obligations as they come due. The Town's investment policy limits the maturities on individual investments to no more than two years.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The Town's investment policy states that assets shall be diversified to control the risk of loss resulting from concentration of assets to a specific maturity, instrument, issue, dealer, or bank through which these securities are bought and sold.

Fair Value Measurement – When applicable, the Town measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the Town has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Investments – Town (Continued)

For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the Town's investments have been reported at amortized cost above.

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days."

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2021, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

Investments - Volunteer Firefighter's Pension Plan

As of September 30, 2021, the Pension Plan had the following investments:

	<u>Fair Value</u>
Fixed income	
US government obligations	\$ 272,246
Corporate bonds	851,793
Municipal obligations	29,656
Equities	
Common stocks	1,878,285
Foreign stock	57,147
	<u>\$ 3,089,127</u>

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Investments - Volunteer Firefighter's Pension Plan (Continued)

Credit Risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Fixed income securities shall be one of the four highest classifications of Standard & Poor's or Moody's. The composite credit ratings of applicable investments by type are currently unavailable.

Concentration Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The investment policy of the Plan contains limits on the amount that can be invested in any one issuer as well as maximum portfolio allocation percentages. There were no individual investments that represent 5% or more of the total assets of the portfolio.

Foreign currency risk – Foreign current risk is the risk that fluctuations in currency exchange rate may affect transactions conducted in currencies other than U.S. Dollars as well as the carrying value of foreign investments. The Plan's exposure to foreign currency risk derives mainly from its investments in international debt securities and international equity mutual funds. The Plan participates in international equity mutual funds but does not own any foreign individual equity securities. The Plan's exposure to foreign currency risk is \$57,147.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment in debt securities. The Plan does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Information about the sensitivity of the fair values of the investments over time for the Plan to market interest rate fluctuations is provided in the following table.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Investments - Volunteer Firefighter's Pension Plan (Continued)

As of September 30, 2021, the Plan's debt security investments had the following maturities:

	Maturity	Fair Value
US Treasury Note	September 30, 2023	\$ 51,086
Federal Home Loan Bank	November 7, 2025	26,861
Federal Farm Credit Bank	March 13, 2026	26,820
US Treasury Note	June 30, 2026	46,926
Federal Farm Credit Bank	March 7, 2028	28,078
US Treasury Note	May 15, 2030	23,311
US Treasury Bond	May 15, 2040	25,875
US Treasury Bond	May 15, 2041	36,313
Tennessee Valley Authority	December 15, 2042	6,976
Monterey PK Calif Pension Obli	June 1, 2028	29,656
Kroger	November 1, 2021	25,050
John Deere Capital	March 15, 2022	25,275
US Bancorp	July 15, 2022	25,480
Tampa Electric Co.	September 15, 2022	20,308
NASDAQ Inc.	December 21, 2022	25,001
Wells Fargo	January 24, 2023	20,170
Burlington North Santa Fe	March 15, 2023	25,808
Public Service Electric & Gas	May 15, 2023	25,679
Public Service Enterprise Group	June 15, 2024	36,855
JP Morgan Chase	September 10, 2024	27,176
Lowe's	September 15, 2024	37,235
Commonwealth Edison	November 1, 2024	26,501
Textron Inc	March 1, 2025	21,612
Bank of America	August 1, 2025	27,542
Suntrust Bank	November 3, 2025	27,816
IBM	February 19, 2026	27,344
IBM	January 27, 2027	27,356
Apple	February 9, 2027	27,555
Oracle	November 15, 2027	81,335
Johnson & Johnson	January 15, 2028	26,987
Dowdupont Inc	November 15, 2028	29,374
Stanley Black & Decker	November 15, 2028	28,928
Anheuser-Bush Inbev	January 23, 2029	29,383
Charles Schwab Corp	February 1, 2029	28,378
Lam Research Corp	March 15, 2029	28,670
Parker Hannifin Corp	June 14, 2029	26,865
Union Pacific Corp	February 5, 2030	35,914
Target Corp	February 15, 2030	25,849
Amazon	May 12, 2031	30,347
		<u>\$ 1,153,695</u>

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Investments - Volunteer Firefighter's Pension Plan (Continued)

Custodial credit risk – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Plan will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The Plan has no formal policy for custodial risk. The underlying securities that comprise the Plan's investments are registered and held by the custodial bank, not in the Plan's name.

Fair Value Measurement – When applicable, the Plan measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the Plan has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table summarizes the Plan's investments within the fair value hierarchy at September 30, 2021:

	Fair Value	Level 1	Level 2
US government obligations	\$ 272,246	\$ 199,771	\$ 72,475
Corporate bonds	851,793	-	851,793
Municipal obligations	29,656	-	29,656
Common stock	1,878,285	1,878,285	-
Foreign stock	57,147	57,147	-
	<u>\$ 3,089,127</u>	<u>\$ 2,135,203</u>	<u>\$ 953,924</u>

The investments were valued using the following approaches:

- U.S. government obligations were valued using prices quoted in active markets by a third party pricing service based on actual trades in the securities.
- Corporate bonds, certain common stock and foreign bonds were valued by a third party pricing service based on a combination of matrix pricing, actual observable trades in similar securities, and yield curve analysis.
- Other common stock and foreign stock were valued at the regular trading session closing price on the exchange or market in which such securities are principally traded. Certain common stock were valued by a third party pricing service based on a combination of matrix pricing, actual observable trades in similar securities, and yield curve analysis.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 3 – PROPERTY TAXES

Property taxes are assessed as of January 1 each year and are first billed (levied) and due the following November 1.

Under Florida law, the assessment of all properties and the collection of all county, municipal, school board and special district property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws for the State regulating tax assessments are also designed to assure a consistent property valuation method statewide. State statutes permit municipalities to levy property taxes at a rate of up to 10 mills (\$10 per \$1,000 of assessed taxable valuation). The millage rate assessed by the Town for the fiscal year ended September 30, 2021 was 3.5000 mills.

The tax levy of the Town is established by the Commission prior to October 1 of each year, and the County Property Appraiser incorporates the millage into the local tax levy, which includes Broward County, Broward County School Board and special taxing districts.

All property is reassessed according to its fair market value as of January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of State Statutes.

All real and tangible personal property taxes are due and payable on November 1 each year. Broward County mails to each property owner on the assessment roll a notice of the taxes due and Broward County also collects the taxes for the Town. Taxes may be paid upon receipt of such notice from Broward County, with discounts at the rate of four percent (4%) if paid in the month of November, three percent (3%) if paid in the month of December, two percent (2%) if paid in the month of January, and one percent (1%) if paid in the month of February. Taxes paid during the month of March are without discount, and all unpaid taxes on real and tangible personal property become delinquent and liens are placed on April of the year following the year in which taxes were assessed. Procedures for the collection of delinquent taxes by Broward County are provided for in the Laws of Florida. There were no material delinquent property taxes at September 30, 2021.

NOTE 4 – RECEIVABLES

Receivables for the Town's funds including the applicable allowances for uncollectible accounts as of September 30, 2021 were as follows:

Receivables:	General Fund	Sewer Utility System	Parking	Total
Billed	\$ -	\$ 366,164	\$ 3,400	\$ 369,564
Taxes	22,983	-	-	22,983
Intergovernmental	69,599	-	-	69,599
Franchise fees and taxes	163,324	-	-	163,324
Other	80,617	-	-	80,617
Gross receivables	336,523	366,164	3,400	706,087
Less allowance for uncollectibles	(3,186)	(116,796)	-	(119,982)
Net total receivables	\$ 333,337	\$ 249,368	\$ 3,400	\$ 586,105

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 5 – UNEARNED REVENUES

Unearned revenue reported in the governmental funds and the basic financial statements as of September 30, 2021 was as follows:

	Governmental Activities	Business-type Activities
Business tax receipts	\$ 49,493	\$ -
El Mar streetscape improvements	31,100	-
Other	60,348	13,701
	<u>\$ 140,941</u>	<u>\$ 13,701</u>

NOTE 6 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2021 were as follows:

	Receivable	Payable
General Fund	\$ 6,217	\$ 86,047
Building Fund	47,446	-
Fire Fund	8,128	-
Capital Projects Fund	53	-
Sewer Utility System Fund	19	-
Parking Fund	30,401	6,217
	<u>\$ 92,264</u>	<u>\$ 92,264</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made.

Interfund transfers for the fiscal year ended September 30, 2021 were as follows:

	Transfers In	Transfers Out
General Fund	\$ 422,764	\$ 2,599,490
Fire Fund	-	22,000
Capital Projects Fund	2,599,490	-
Parking Fund	-	400,764
	<u>\$ 3,022,254</u>	<u>\$ 3,022,254</u>

Transfers between funds were to move revenues from the fund where collection occurred to the fund where funds have been reallocated for use, in accordance with the fiscal year 2021 budget and amendments.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 7 – CAPITAL ASSETS

Capital assets for the governmental activities for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,955,408	\$ -	\$ -	\$ 1,955,408
Construction in progress	619,194	118,277	(383,462)	354,009
Total capital assets, not being depreciated	2,574,602	118,277	(383,462)	2,309,417
Capital assets, being depreciated:				
Building and building improvements	4,407,143	148,621	-	4,555,764
Improvements other than buildings	26,317,447	1,383,499	-	27,700,946
Furniture, fixtures, machinery and equipment	1,534,675	63,131	-	1,597,806
Motor vehicles	1,029,712	-	-	1,029,712
Infrastructure	5,902,121	-	-	5,902,121
Total capital assets, being depreciated	39,191,098	1,595,251	-	40,786,349
Less accumulated depreciation:				
Building and building improvements	1,686,075	90,643	-	1,776,718
Improvements other than buildings	11,070,980	938,529	-	12,009,509
Furniture, fixtures, machinery and equipment	1,668,161	109,946	-	1,778,107
Motor vehicles	836,976	50,311	-	887,287
Infrastructure	5,141,817	112,607	-	5,254,424
Total accumulated depreciation	20,404,009	1,302,036	-	21,706,045
Total capital assets, being depreciated, net	18,787,089	293,215	-	19,080,304
Governmental activities capital assets, net	\$ 21,361,691	\$ 411,492	\$ (383,462)	\$ 21,389,721

Capital assets for the business-type activities for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 8,717,073	\$ -	\$ -	\$ 8,717,073
Total capital assets, not being depreciated	8,717,073	-	-	8,717,073
Capital assets, being depreciated:				
Buildings and utility plant	7,102,549	104,575	-	7,207,124
Equipment	339,420	20,316	-	359,736
Total capital assets, being depreciated	7,441,969	124,891	-	7,566,860
Less accumulated depreciation:				
Buildings and utility plant	1,819,772	117,957	-	1,937,729
Equipment	163,193	42,235	-	205,428
Total accumulated depreciation	1,982,965	160,192	-	2,143,157
Total capital assets, being depreciated, net	5,459,004	(35,301)	-	5,423,703
Business-type activities capital assets, net	\$ 14,176,077	\$ (35,301)	\$ -	\$ 14,140,776

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 7 – CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the Town as follows:

Governmental activities:	
General government	\$ 38,628
Public safety	73,979
Transportation	50,311
Recreation	20,542
Physical environment	1,118,576
Total depreciation expense, governmental activities	<u>\$ 1,302,036</u>
Business-type activities:	
Sewer utility	\$ 71,572
Parking	88,620
Total depreciation expense, business-type activities	<u>\$ 160,192</u>

NOTE 8 – LONG-TERM LIABILITIES

Changes in long-term liabilities for governmental activities for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities:</u>					
Compensated absences	\$ 166,341	\$ 519,466	\$ (533,432)	\$ 152,375	\$ 15,238
	<u>\$ 166,341</u>	<u>\$ 519,466</u>	<u>\$ (533,432)</u>	<u>\$ 152,375</u>	<u>\$ 15,238</u>

For governmental activities, compensated absences are generally liquidated by the general fund.

NOTE 9 – OPERATING LEASES (LESSOR)

On February 28, 2013, the Town entered into an agreement to lease certain real property for use as a restaurant. The initial term of the lease is for a period of five years commencing on March 1, 2013 and ending February 28, 2018, with an option for additional five year renewal options. The lease was renewed through February 28, 2023. Minimum future rental payments on this lease as of September 30, 2021 are as follows:

Fiscal Year Ending September 30,	Annual Minimum Payments
2022	\$ 79,503
2023	33,533
Total	<u>\$ 113,036</u>

Included in the buildings and building improvements classification in Note 7 is the building which is currently being leased. The cost of the building is \$1,406,644 and at September 30, 2021, the accumulated depreciation is \$234,441. For the fiscal year ended September 30, 2021, rental income received from the lease was approximately \$76,998.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 10 – OPERATING LEASES (LESSEE)

On September 8, 2015, the Town entered into an agreement to lease a certain parcel of land from Flamingo East, LLC (“Lessor”) for use as a public parking lot. The term of the lease is for a period of twenty years commencing on September 8, 2015 and ending September 7, 2035, with an option for two additional ten year renewal options. Beginning October 1, 2015, the Town shall pay Lessor, on a monthly basis, rent in an amount equal to 50% of the prior month’s net parking revenues (as defined in the lease agreement). Beginning May 1, 2016, or upon completion of the construction of the new parking lot, whichever occurs first, the Town shall pay the Lessor, on a monthly basis, rent in an amount equal to 85% of the prior month’s net parking revenues.

On November 10, 2015, the Town entered into an agreement to license to use a certain parcel of land from Florida Development Group, Inc. (“Licensor”) for use as a public parking lot. The agreement may be terminated by either party provided the other party provides not less than 180 days’ prior written notice, provided no termination of the agreement shall be effective prior to October 30, 2016. In accordance with the agreement, the Town shall pay Licensor, on a monthly basis, a license fee in an amount equal to 50% of the prior month’s net parking revenues (as defined in the lease agreement).

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Interlocal Agreements

The Town entered into an interlocal agreement with Broward Sheriff’s Office on September 26, 2016 with an effective date of October 1, 2016 for police services in the Town. The agreement is for a five (5) year period and can be renewed for an additional periods of five (5) years each, for a total of ten (10) years, without further action of the parties, unless terminated by either party as provided in the agreement. During the fiscal year ended September 30, 2021, the Town paid \$5,158,862 under this agreement.

Plan Examinations and Building Inspection Services

The Town contracts with C.A.P. Government, Inc. to conduct plan examinations and building inspection services. In accordance with the terms of its agreement with the Town, C.A.P. Government, Inc. collected \$1,123,185 in the current fiscal year, of which the Town received 25% of actual revenue received for permit applications.

Grants

Grant monies received and disbursed by the Town are for specific purposes and may be subject to audit by the grantor agencies. Such audits may result in requests for reimbursements due to disallowed expenditures or other actions by grantor agencies. Based upon prior experience, the Town does not believe that such disallowances or other actions taken by the grantor agencies, if any, would have a material effect on the financial position of the Town.

Construction Contracts and Encumbrance Commitments

As of September 30, 2021, the Town had open contracts for various construction projects. The contracts totaled approximately \$2,226,000 of which approximately \$525,000 was uncompleted at September 30, 2021.

Litigation, Claims and Assessments

The Town is a defendant in various lawsuits incidental to its operations. As of the report date, the outcome of these matters cannot be determined and, therefore, no amounts related to these matters have been reflected in the financial statements.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 12 – FLORIDA RETIREMENT SYSTEM

General Information – The Town participates in the statewide Florida Retirement System (“FRS”). The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

All of the Town’s full-time employees are eligible to enroll as members of the FRS. All rates, benefits and amendments are established by the State of Florida through its legislative body. A annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services (DMS), Division of Retirement, Research and Education Section, P.O. Box 9000, Tallahassee, Florida, 32315-9000; phone 850-488-5706; website (www.dms.myflorida.com).

The Town’s FRS pension expense totaled \$115,043 for the fiscal year ended September 30, 2021.

FRS Pension Plan

Plan Description – The FRS Pension Plan (Plan) is a cost-sharing, multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The classes of membership within the Town are as follows:

- Regular Class – Member of the FRS who do not qualify for membership in another class.
- Senior Management Service Class – Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of service. Members of the Plan may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)

FRS Pension Plan (Continued)

Basis of Accounting – The FRS fiduciary financial statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Member contributions are recognized in the period of time for which the contributions are assessed. Employer contributions are recognized when due in the period in which employee services are performed and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan.

Contributions – The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2021 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Salary</u> <u>October 1, 2020 to June 30, 2021</u>		<u>Percent of Gross Salary</u> <u>July 1, 2021 to September 30, 2021</u>	
	<u>Employee</u>	<u>Employer (1)</u>	<u>Employee</u>	<u>Employer (1)</u>
FRS, Regular	3.00	10	3.00	10.82
FRS, Senior Management	3.00	27.29	3.00	29.01

(1) Employer rates include a postemployment HIS contribution rate of 1.66%. Also, employer rates include .06% for administrative costs of the Investment plan.

The Town's contributions to the Plan totaled \$239,940 for the fiscal year ended September 30, 2021. This excludes the HIS defined benefit pension plan contributions.

Benefits Provided – Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation (AFC). For members initially enrolled before July 1, 2011, the AFC is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the AFC is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)

FRS Pension Plan (Continued)

Benefits Provided (Continued) – Per Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

The following chart shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	% Value
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 years of service	1.68
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 years of service	1.68
Senior Management Service Class	2.00

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2021, the Town reported a liability of \$536,717 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The Town's proportionate share of the net pension liability was based on the Town's contributions for the year ended June 30, 2021 relative to the contributions made during the year ended June 30, 2020 of all participating members. At June 30, 2021, the Town's proportionate share was .00720%, which was a decrease of .00004% from its proportionate share measured as of June 30, 2020.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)

FRS Pension Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued) – For the fiscal year ended September 30, 2021, the Town recognized pension expense of (\$15,843) related to the Pension Plan. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 93,194	\$ -
Change of assumptions	372,038	-
Net difference between projected and actual earnings on FRS pension plan investments	-	(1,896,893)
Changes in proportion and differences between Town FRS contributions and proportionate share of FRS contributions	44,298	(191,789)
Town FRS contributions subsequent to the measurement date	78,469	-
Total	<u>\$ 587,999</u>	<u>\$ (2,088,682)</u>

The deferred outflows of resources related to pensions, totaling \$78,469, resulting from Town contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending September 30:	Amount
2022	\$ (274,735)
2023	(329,006)
2024	(435,879)
2025	(541,127)
2026	1,595
Thereafter	-
Total	<u><u>\$ (1,579,152)</u></u>

Actuarial Assumptions – The total pension liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.25%, average, including inflation
Investment rate of return	6.80%, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table, with variations by member category and sex, projected generationally with Scale MP-2018. The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)

FRS Pension Plan (Continued)

Actuarial Assumptions (Continued) – The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric annual rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Arithmetic Return	Geometric Return	Standard Deviation
Cash	1.0%	2.1%	2.1%	1.1%
Fixed income	20.0%	3.8%	3.7%	3.3%
Global equity	54.2%	8.2%	6.7%	17.8%
Real estate (property)	10.3%	7.1%	6.2%	13.8%
Private equity	10.8%	11.7%	8.5%	26.4%
Strategic investments	3.7%	5.7%	5.4%	8.4%
Total	100.0%			
Assumed inflation - mean			2.4%	1.2%

(1) As outlined in the Plan's investment policy

Discount Rate – The discount rate used to measure the total pension liability was 6.80%. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the Town's Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease 5.80%	Current Discount Rate 6.80%	1% Increase 7.80%
Town's proportionate share of net pension liability	\$ 2,431,540	\$ 543,717	\$ (1,034,291)

Pension Plan Fiduciary Net Position – Detailed information about the Plan's fiduciary net position is available in the FRS Pension Plan and Other State Administered Systems Annual comprehensive Financial Report.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)

HIS Pension Plan

Plan Description – The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Division of Retirement within the Florida Department of Management Services.

Benefits Provided – In general, eligible retirees and beneficiaries receive a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2021, the contribution rate was 1.66% of payroll from October 1, 2020 through September 30, 2021 pursuant to section 112.363, Florida Statutes. The Town contributed 100 percent of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The Town's contributions to the HIS Plan totaled \$27,317 for the fiscal year ended September 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2021, the Town reported a net pension liability of \$766,557 for its proportionate share of the HIS Program's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The Town's proportionate share of the net pension liability was based on the year ended June 30, 2021 contributions relative to the year ended June 30, 2020 contributions of all participating members. At June 30, 2021, the Town's proportionate share was .00625%, which was a decrease of .00009% from its proportionate share measured as of June 30, 2020.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy Program (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued) – For the fiscal year ended September 30, 2021, the Town recognized a pension expense of \$57,860 related to the HIS Program. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 25,651	\$ (321)
Change of assumptions	60,234	(31,584)
Net difference between projected and actual earnings on HIS pension plan investments	799	-
Changes in proportion and differences between Town HIS contributions and proportionate share of HIS contributions	20,474	(17,629)
Town HIS contributions subsequent to the measurement date	9,960	-
Total	<u>\$ 117,118</u>	<u>\$ (49,534)</u>

The deferred outflows of resources related to pensions, totaling \$9,960, resulting from Town contributions to the HIS Program subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending September 30:	Amount
2022	\$ 18,286
2023	6,019
2024	12,185
2025	12,464
2026	7,531
Thereafter	1,139
Total	<u><u>\$ 57,624</u></u>

Actuarial Assumptions – The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.25%, average, including inflation
Investment rate of return	2.16%

Mortality rates were based on the PUB-2010 base table, with variations by member category and sex, projected generationally with Scale MP-2018. The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)

Retiree Health Insurance Subsidy Program (Continued)

Discount Rate – The discount rate used to measure the total pension liability was 2.16%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 2.16%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current rate:

	1% Decrease 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
Town's proportionate share of net pension liability	\$ 886,215	\$ 766,557	\$ 668,525

Pension Plan Fiduciary Net Position – Detailed information about the HIS Plan's fiduciary net position is available in the FRS Pension Plan and Other State Administered Systems Annual comprehensive Financial Report.

FRS – Defined Contribution Pension Plan

The Town contributes to the FRS Investment Plan (Investment Plan), a defined contribution pension plan, for its eligible employees electing to participate in the Investment Plan. The Investment Plan is administered by the SBA, and is reported in the SBA's annual financial statements and in the State of Florida Annual comprehensive Financial Report. Service retirement benefits are based upon the value of the member's account upon retirement.

Eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Town employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected Local Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices.

Allocations to the investment member's accounts during the 2021 fiscal year were as follows:

Class	Percent of Gross Compensation
FRS, Regular	6.30%
FRS, Senior management	7.67%

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)

FRS – Defined Contribution Pension Plan (Continued)

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS covered employment within the five year period, the employee will regain control over their account. If the employee does not return within the five year period, the employee will forfeit the accumulated account balance.

Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of payroll and by forfeited benefits of Investment Plan members. The fee for the FRS Investment Plan was .06 percent.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The Town's Investment Plan pension expense totaled \$73,026 for the fiscal year ended September 30, 2021.

NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND

The Town sponsors the Volunteer Firefighters Pension Plan, a single-employer Public Employee Retirement System defined benefit pension plan. The Plan was established by Ordinance enacted by the Town Council to provide for the creation and operation of the Volunteer Firefighters Pension Plan. The Plan is governed by a five member Board of Trustees. The Board of Trustees' duties include, amongst other responsibilities, making recommendations regarding changes in the provisions of the Plan and its investment policies; however, any changes to the Plan must be approved by the Town Commission. The Plan is reported as a pension trust fund and is included as part of the Town's reporting entity.

Plan Description – All volunteer firefighters of the Town will become members of the Plan upon completion of their application for membership, which must be completed within 30 days of becoming eligible for the Plan. Volunteer firefighters do not receive salaries but receive incentive pay based on calls to which they respond, training sessions and meetings that they attend. Participants should refer to the Plan documents for more complete information. A publicly available financial statement for the Plan can be obtained from the Board of Trustees, 4442 Sea Grape Drive, Lauderdale-By-The-Sea, Florida, 33308.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND (Continued)

Membership – As of October 1, 2020, the date of the latest actuarial valuation, firefighters' membership data related to the Plan as stated in the actuarial valuation was as follows:

Retirees and beneficiaries currently receiving benefits and former volunteers entitled to receive benefits but not yet receiving them	20
Active participants	35
Total	55

Basis of Accounting – The Volunteer Firefighters Pension Plan (“Plan”) financial statements are prepared on the accrual basis of accounting. All contributions are recognized when due, pursuant to formal commitments, as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Administrative expenses are recorded when incurred.

Method Used to Value Cash and Investments – All short-term investments with an original term of less than three months are considered cash equivalents. Investments are reported at fair value. Net appreciation (depreciation) in fair value of investments includes realized and unrealized gains and losses. Realized gains and losses are determined on the basis of specific cost. Purchases and sales of securities are recorded on the trade-date basis. Interest and dividends are recognized when earned. Dividends are recorded on the ex-dividend date.

Pension Benefits – Eligibility for pension benefits is determined by a point system whereby a firefighter must accumulate 30 points during a Plan year to be credited for one year of service. Points are accumulated by attendance at meetings, drills, fires and false alarms. Normal retirement is at age 55 and 10 years of credited service, or the date on which the member has attained the age of 52 having completed 25 years of credited service. Effective prospectively from December 1, 2015, the benefit for normal retirement was increased from \$10 multiplied by the number of years of credited service to \$42.50 multiplied by the number of years of credited service; however, effective for retirements after March 1, 2003, the benefit shall be at least 2% of average final compensation for each year of credited service. Benefits are payable in a life annuity with other options available. The Plan also provides early and delayed retirement as well as death and disability benefits with benefits dependent on earnings, length of service or years of contributions, and age upon retirement, death or disability.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – The Town's net pension asset for the Volunteer Firefighters Pension Plan is measured as the total pension liability less the pension plans' fiduciary net position. At September 30, 2021, the Town reported a net pension asset of \$841,799 related to the Volunteer Firefighters Pension Plan. The net pension asset was measured as of September 30, 2020, using an annual actuarial valuation as of October 1, 2019. For the fiscal year ended September 30, 2021, the Town recognized pension expense of \$18,780. The changes in the Net Pension Asset follow:

	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance at measurement date September 30, 2019	\$ 1,868,604	\$ 2,383,029	\$ (514,425)
Changes in the year:			
Service cost	36,608	-	36,608
Interest on the total pension liability	119,781	-	119,781
Differences between actual and expected experience in the measurement of the TPL	(3,959)	-	(3,959)
Changes of assumptions	(20,331)	-	(20,331)
Contributions - Employer (from Town)	-	18,177	(18,177)
Contributions - Employer (from State)	-	219,261	(219,261)
Contributions - Employee	-	18,177	(18,177)
Net investment income	-	368,238	(368,238)
Benefit payments	(99,320)	(99,320)	-
Refunds	(25,540)	(25,540)	-
Other (increase in State contribution reserve)	123,497	-	123,497
Pension plan administrative expense	-	(40,883)	40,883
Net changes	130,736	458,110	(327,374)
Balance at measurement date September 30, 2020	\$ 1,999,340	\$ 2,841,139	\$ (841,799)

At September 30, 2021 the Town reported deferred outflows of resources and deferred inflows of resources related to the Volunteer Firefighters Pension Fund from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows and Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (7,247)	\$ (7,247)
Change in assumptions	-	(11,491)	(11,491)
Net Difference between projected and actual earnings on pension plan investments	7,831	(217,889)	(210,058)
Employer's contributions subsequent to the measurement date	18,769	-	18,769
	\$ 26,600	\$ (236,627)	\$ (210,027)

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued) – The amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30	Net Deferred Outflows and Inflows of Resources
2022	\$ (85,417)
2023	(61,822)
2024	(39,473)
2025	(42,084)
2026	-
Thereafter	-
Total	<u>\$ (228,796)</u>

Contributions and Funding Policy – Funding is based on actuarial determined required contributions using the Aggregate Actuarial Cost Method. The significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the actuarial accrued liability. Firefighters are required to contribute 5% of earnings to the Plan. Contributions from the State of Florida pursuant to Chapter 175, Florida Statutes, are based on the amount of fire insurance written by private insurers on property within Town limits. The annual required contribution for the year ended September 30, 2021 was determined using the October 1, 2020 actuarial valuation. The Town is required to contribute if there is any shortfall between the State's contributions and funding requirements of the Plan. Actual contributions in fiscal year 2021 were as follows: State of Florida \$65,532, Town \$18,769, and members \$18,769.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND (Continued)

Actuarial Methods and Significant Assumptions – Significant actuarial assumptions and other inputs used to measure the total pension liability are as follows:

Valuation date	October 1, 2019
Measurement date	September 30, 2020
Actuarial cost method	Entry Age Normal
Actuarial Assumptions:	
Discount rate	6.25%
Inflation	2.25%
Salary increases	5.50%
Investment Rate of Return	6.25%
Retirement age	Members are expected to retire when eligible for Normal Retirement
Mortality	The same versions of PUB-2010 Headcount-Weighted Mortality Tables as used by the Florida Retirement System (FRS) for Special Risk Class members in their July 1, 2019 actuarial valuation (with mortality improvements projected for healthy lives to all future years after 2010 using Scale MP-2018). Florida Statutes Chapter 112.63(1)(f) mandates the use of mortality tables from one of the two most recently published FRS actuarial valuation reports.
Changes from prior valuation	(1) The investment return assumption was lowered from 6.5% to 6.25% (compounded annually, net of investment expenses) in connection with a reduction in the inflation rate assumption from 2.5% per year to 2.25% per year. (2) The mortality tables and improvement scales were updated to reflect the updated mortality assumptions used in the July 1, 2019 Florida Retirement System (FRS) Actuarial Valuation for Special Risk Class members.

Development of Single Discount Rate

Single Discount Rate	6.25%
Long-Term Expected Rate of Return	6.25%
Last year ending September 30 in the 2020 to 2119 projection period for which projected benefit payments are fully funded	2119

A single discount rate of 6.25% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 6.25%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the total actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments (6.25%) was applied to all periods of projected benefit payments to determine the total pension liability.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND (Continued)

Actuarial Methods and Significant Assumptions (Continued) – The long-term expected rate of return on pension plans investments were determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	60%	7.50%
International Equity	0%	8.50%
Domestic Bonds	40%	2.50%
International Bonds	0%	3.50%
Real Estate	0%	4.50%
Alternative Assets	0%	5.50%

Sensitivity of the Town's Net Pension Liability to Changes in the Discount Rate – Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability calculated using a single discount rate of 6.25%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is one percentage point lower or one percentage point higher.

	Current Single Discount Rate		
	1% Decrease	Assumption	1% Increase
	5.25%	6.25%	7.25%
Net Pension Liability (Asset)	\$ (630,700)	\$ (841,799)	\$ (1,014,620)

NOTE 14 – DEFERRED COMPENSATION PLAN

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The plan, available to all Town employees, permits them to defer a portion of their salary until future years. The plan was established, and the provisions of the plan, including contribution rates, may be amended by the Town Commission. As outlined in the Town's personnel policies manual, if an employee eligible to participate in the Town's health insurance program does not elect to participate, the Town will contribute 80% of the Town's normal health insurance contribution for an employee with no spouse or dependent coverage to the deferred compensation plan on their behalf in lieu of providing health insurance. Additionally, contributions are also paid to the deferred compensation plan on behalf of the Town Manager. Except for the plan provisions related to loans, the deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency. The plan is administered by Nationwide Retirement Solutions. Except for the plan provisions related to loans, the Town has no fiduciary responsibility for the plan and therefore, the Town does not report the balances and activities in its financial statements. During the current fiscal year, the Town contributed approximately \$10,759 on behalf of employees to the deferred compensation plan and employees contributed approximately \$73,282.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS

Plan Description – Pursuant to Section 112.081, Florida Statutes, the Town is required to permit eligible retirees and their eligible dependents to participate in the Town's health insurance program at a cost to the retiree that is no greater than the cost at which coverage is available for active employees. These retirees pay 100% of the blended rate for active and retired employees. Because the blended rate is greater than that of a plan including active employees only and less than that of a plan including retirees only, the amount the Town expends for active employees includes an implicit subsidy for participating retirees and dependents.

Membership – Participants of the plan consisted of the following at September 30, 2021:

Retirees and beneficiaries	
currently receiving benefits	1
Active employees	37
Total	<u>38</u>

Changes in Net OPEB Liability – Sources of changes in the net OPEB liability were as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Balance as of September 30, 2020	\$ 119,631	\$ -	\$ 119,631
Changes due to:			
Service cost	10,737	-	10,737
Interest	4,502	-	4,502
Changes of assumptions	18,138	-	18,138
Benefit payments	(9,292)	-	(9,292)
Balance as of September 30, 2021	<u>\$ 143,716</u>	<u>\$ -</u>	<u>\$ 143,716</u>

Actuarial Methods and Assumptions – Significant assumptions used to calculate the total OPEB liability were as follows:

Measurement date	September 30, 2020
Actuarial valuation date	October 1, 2019
Actuarial cost method	Entry Age Cost Method (Level % of Pay)
Actuarial assumptions:	
Discount Rate	2.14%
Inflation Rate	2.50% per year
Salary Increase Rate	2.50% per year
Health Care Participation Rate	20% participation assumed, with 50% electing spouse coverage
Health Care Inflation	7.50% in fiscal 2020, grading down to ultimate rate of 4% in fiscal 2075
Mortality Rate	RP-2000 Combined Health Mortality Table projected to the valuation date using Scale AA.
Retirement Rates	100% at Age 60

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.14%) or 1-percentage-point higher (3.14%) than the current discount rate:

1% Decrease	Current Discount Rate	1% Increase
1.14%	2.14%	3.14%
\$ 158,929	\$ 143,716	\$ 130,714

Sensitivity of the Net OPEB Liability Using Alternative Healthcare Cost Trend Rates – The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

1% Decrease	Healthcare Cost Trend Rate	1% Increase
3.00% - 6.50%	4.00% - 7.50%	5.00% - 8.50%
\$ 128,398	\$ 143,716	\$ 161,923

The Town reported \$11,639 as a deferred outflow of resources related to the net OPEB liability at September 30, 2021.

OPEB Expense – For the fiscal year ended September 30, 2021, the Town recognized OPEB expense of (\$285).

NOTE 16 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the Town carries commercial insurance. There were no significant reductions in insurance coverage from the prior fiscal year. The Town provides employee medical benefits through commercial insurance coverage. Settlements during the previous three years did not exceed insurance coverage.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 17 – PRONOUNCEMENTS ISSUED, BUT NOT YET ADOPTED

GASB Statement No. 87 – *Leases*

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. As amended by GASB statement No. 95, the requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB 89 - *Accounting for Interest Cost Incurred before the End of a Construction Period*

The objectives of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for certain interest costs. As amended by GASB statement No. 95, the requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. Changes adopted to conform to the provisions of this Statement should be applied prospectively. For construction-in-progress, interest cost incurred after the beginning of the first reporting period to which this Statement is applied should not be capitalized.

GASB 91 - *Conduit Debt Obligations*

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. As amended by GASB statement No. 95, the requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 17 – PRONOUNCEMENTS ISSUED, BUT NOT YET ADOPTED (Continued)

GASB 92 – *Omnibus 2020*

This statement enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including: effective date of GASB 87 for interim financial reports; intra-entity transfers between primary governments and component unit pension or OPEB plans; applicability of Statements No. 73 and 74 for reporting assets accumulated for postemployment benefits; applicability of certain requirements of GASB 84 to postemployment benefit arrangements; measurement of asset retirement obligations in government acquisitions; reporting by public entity risk pools for amounts recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements in authoritative literature and terminology used related to derivative instruments. As amended by GASB statement No. 95, the requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021.
- The requirements related to the measurement of liabilities (and assets, if any) associated with asset retirement obligations in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021.

GASB 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

This statement improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset, for a period of time in an exchange or exchange-like transaction. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs), which is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

GASB 96 – *Subscription-Based Information Technology Arrangements*

This statement provides new accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs), which have become increasingly common among state and local governments in recent years. Statement 96 is based on the standards established in Statement 87, Leases. The new statement defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The guidance requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability (with an exception for short-term SBITAs, those with a maximum possible term of 12 months) and provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
(Continued)

NOTE 17 – PRONOUNCEMENTS ISSUED, BUT NOT YET ADOPTED (Continued)

GASB 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32

This statement provides the following guidance: 1) increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; 2) mitigates costs associated with the reporting of certain defined contribution pension plans, defined contribution OPEB plans and employee benefit plans other than pension or OPEB plans as fiduciary component units in fiduciary fund financial statements; and 3) addresses relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefit provided through those plans. The first two provisions of this statement are effective immediately. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

The Town's management has not yet determined the effect these Statements will have on the Town's financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION
(OTHER THAN MD&A)**

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE –
GENERAL FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenues:				
Property taxes	\$ 9,009,684	\$ 9,009,684	\$ 9,152,260	\$ 142,576
Franchise fees and utility taxes	1,741,100	1,741,100	1,847,000	105,900
Intergovernmental	981,630	981,630	1,032,457	50,827
Fines and forfeitures	71,500	71,500	40,151	(31,349)
Charges for services	10,850	10,850	9,780	(1,070)
Licenses and permits	111,325	111,325	90,170	(21,155)
Interest income	35,800	35,800	4,300	(31,500)
Grant revenue	187,297	599,761	551,046	(48,715)
Miscellaneous revenues	135,534	135,534	214,388	78,854
Total revenues	12,284,720	12,697,184	12,941,552	244,368
Expenditures:				
General government departments:				
Commission	185,600	185,600	180,608	4,992
Donations	53,259	53,259	53,259	-
Visitor center	73,500	109,645	86,440	23,205
Administration	1,156,741	1,251,169	1,160,634	90,535
Attorney	408,000	436,406	338,849	97,557
General	862,960	988,267	578,887	409,380
Business development	185,465	185,465	119,798	65,667
Total general government	2,925,525	3,209,811	2,518,475	691,336
Other departments:				
Police department	5,168,897	5,212,732	5,185,682	27,050
Emergency medical services	848,251	848,251	848,251	-
Development services	895,684	902,228	693,559	208,669
Municipal services	2,619,290	2,774,863	2,465,529	309,334
Recreation services	650,600	673,210	631,668	41,542
Total other departments	10,182,722	10,411,284	9,824,689	586,595
Total expenditures	13,108,247	13,621,095	12,343,164	1,277,931
Excess (deficiency) of revenues over (under) expenditures	(823,527)	(923,911)	598,388	1,522,299
Other financing sources (uses):				
Use of fund balance	-	3,451,341	-	(3,451,341)
Transfers in	823,527	823,527	422,764	(400,763)
Transfers out	-	(3,350,957)	(2,599,490)	751,467
Total other financing sources (uses)	823,527	923,911	(2,176,726)	(3,100,637)
Net change in fund balance	\$ -	\$ -	(1,578,338)	\$ (1,578,338)
Fund balance, beginning			10,172,419	
Fund balance, ending			<u>\$ 8,594,081</u>	

See notes to Required Supplementary Information.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE –
BUILDING FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Positive (Negative)</u>
Revenues:				
Licenses and permits	\$ 683,834	\$ 954,610	\$ 1,138,698	\$ 184,088
Total revenues	683,834	954,610	1,138,698	184,088
Expenditures:				
Current:				
Public safety	683,834	954,610	922,056	32,554
Total expenditures	683,834	954,610	922,056	32,554
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	216,642	<u>\$ 216,642</u>
Fund balance, beginning			<u>(5,432)</u>	
Fund balance, ending			<u>\$ 211,210</u>	

See notes to Required Supplementary Information.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE –
FIRE FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>	<u>Actual</u>	<u>Variance With</u>
	<u>Original & Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
			<u>Positive (Negative)</u>
Revenues:			
Fire assessments	\$ 1,031,646	\$ 1,051,360	\$ 19,714
Charges for services	33,000	34,808	1,808
Interest income	1,500	224	(1,276)
Total revenues	<u>1,066,146</u>	<u>1,086,392</u>	<u>20,246</u>
Expenditures:			
Current:			
Public Safety	1,013,969	929,951	84,018
Capital outlay	52,177	5,675	46,502
Total expenditures	<u>1,066,146</u>	<u>935,626</u>	<u>130,520</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>150,766</u>	<u>150,766</u>
Other financing sources (uses):			
Use of fund balance	231,393	-	(231,393)
Transfers in	13,000	-	(13,000)
Transfers out	(22,000)	(22,000)	-
Total other financing sources (uses)	<u>222,393</u>	<u>(22,000)</u>	<u>(244,393)</u>
Net change in fund balances	<u>\$ 222,393</u>	128,766	<u>\$ (93,627)</u>
Fund balance, beginning		<u>1,579,367</u>	
Fund balance, ending		<u>\$ 1,708,133</u>	

See notes to Required Supplementary Information.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
NOTE TO BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING

Annual appropriated budgets are adopted for all governmental funds on a basis consistent with accounting principles generally accepted in the United States.

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- (a) In July, the Town Manager submits to the Commission a proposed operating and capital budget for the ensuing fiscal year. The budget includes proposed expenditures and the means of financing them.
- (b) Public hearings are conducted to obtain taxpayer comments.
- (c) Prior to October 1, the budget is legally enacted through passage of an ordinance.
- (d) The Town Commission, by motion, may make supplemental appropriations for the fiscal year.
- (e) Formal budgetary integration is employed as a management control device during the fiscal year for the general fund.
- (f) The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a department; however, any revisions that alter the total appropriations of any fund must be approved by the Town Commission. The classification detail at which expenditures may not legally exceed appropriations is at the department level.
- (g) Unencumbered appropriations lapse at fiscal year-end. Encumbered amounts are reappropriated in the following fiscal year's budget.
- (h) Budgeted amounts are as originally adopted or as amended.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION ASSET AND RELATED RATIOS –
VOLUNTEER FIREFIGHTERS PENSION PLAN
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Measurement Year Ended September 30,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability (TPL)							
Service cost	\$ 36,608	\$ 36,204	\$ 39,229	\$ 55,966	\$ 22,358	\$ 39,823	\$ 48,234
Interest on the total pension liability	119,781	119,385	122,909	115,897	96,588	97,199	38,136
Benefit changes	-	-	-	-	152,366	-	-
Differences between actual and expected experience	(3,959)	(38,399)	(119,225)	17,679	57,929	(50,638)	-
Changes of assumption	(20,331)	-	-	21,808	-	(22,967)	-
Benefit payments	(99,320)	(91,580)	(87,100)	(76,043)	(46,123)	(15,194)	(15,194)
Refunds	(25,540)	(6,559)	(2,984)	(7,326)	(2,083)	(7,981)	(15,195)
Other changes	123,497	-	-	-	-	87,139	129,583
Net change in total pension liability	130,736	19,051	(47,171)	127,981	281,035	127,381	185,564
Total pension liability - beginning	1,868,604	1,849,553	1,896,724	1,768,743	1,487,708	1,360,327	1,174,763
Total pension liability - ending (a)	\$ 1,999,340	\$ 1,868,604	\$ 1,849,553	\$ 1,896,724	\$ 1,768,743	\$ 1,487,708	\$ 1,360,327
Plan fiduciary net position							
Contributions - Employer (from Town)	\$ 18,177	\$ 13,913	\$ 14,625	\$ 12,990	\$ 14,122	\$ 14,458	\$ 13,976
Contributions - Employer (from State)	219,261	52,752	113,804	58,209	85,906	110,610	153,054
Contributions - Members	18,177	13,913	17,831	12,990	14,122	14,458	13,976
Net investment income	368,238	134,797	229,884	180,802	123,067	(40,115)	58,637
Benefit payments	(99,320)	(91,580)	(87,100)	(76,043)	(46,123)	(15,194)	(15,194)
Refunds	(25,540)	(6,559)	(2,984)	(7,326)	(2,083)	(7,981)	(15,195)
Pension plan administrative expense	(40,883)	(35,131)	(36,441)	(27,136)	(18,613)	(32,027)	(8,350)
Other changes*	-	-	(37,116)	-	-	-	-
Net change in fiduciary net position	458,110	82,105	212,503	154,486	170,398	44,209	200,904
Plan fiduciary net position - beginning	2,383,029	2,300,924	2,088,421	1,933,935	1,763,537	1,719,328	1,518,424
Plan fiduciary net position - ending (b)	\$ 2,841,139	\$ 2,383,029	\$ 2,300,924	\$ 2,088,421	\$ 1,933,935	\$ 1,763,537	\$ 1,719,328
Net pension liability (asset) - ending (a) - (b)	\$ (841,799)	\$ (514,425)	\$ (451,371)	\$ (191,697)	\$ (165,192)	\$ (275,829)	\$ (359,001)
Plan fiduciary net position as a percentage of the total pension liability	142.10%	127.53%	124.40%	110.11%	109.34%	118.54%	126.39%
Covered employee payroll	\$ 363,540	\$ 278,260	\$ 292,500	\$ 259,800	\$ 282,440	\$ 289,160	\$ 279,520
Net Pension liability as a percentage of covered employee payroll	-231.56%	-184.87%	-154.31%	-73.79%	-58.49%	-95.39%	-128.43%

* The fiscal year 2018 beginning net position of the Town of Lauderdale-by-the-Sea Volunteer Firefighters Pension Plan was adjusted by \$37,116 because a state contribution to the pension was improperly accrued as of September 30, 2017.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS –
VOLUNTEER FIREFIGHTERS PENSION PLAN
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Fiscal Year End	(1) Actuarially Determined Contribution (ADC)	(2) Contributions Recognized by the Plan*	(3) Difference Between (1) and (2)	Covered Payroll**	Column (2) as a Percentage of Covered Payroll
September 30, 2012	20,932	38,866	(17,934)	347,941	11.17%
September 30, 2013	20,932	40,274	(19,342)	347,941	11.57%
September 30, 2014	153	37,447	(37,294)	279,520	13.40%
September 30, 2015	-	37,929	(37,929)	289,160	13.12%
September 30, 2016	29,701	100,028	(70,327)	282,440	35.42%
September 30, 2017	34,083	34,083	-	259,800	13.12%
September 30, 2018	-	128,429	(128,429)	292,500	43.91%
September 30, 2019	-	66,665	(66,665)	278,260	23.96%
September 30, 2020	-	237,438	(237,438)	363,540	65.31%
September 30, 2021	-	84,301	(84,301)	375,380	22.46%

* Contributions recognized by the Plan relate to employer and nonemployer entities.

** Covered payroll was calculated based on actual member contributions for the fiscal year divided by the employee contribution rate of 5%.

*** Expected total covered payroll assumed to be same as expected covered payroll for previous year.

Valuation date	October 1, 2020
Actuarial cost method	Aggregate
Amortization method	N/A
Remaining amortization period	N/A
Asset valuation method	Market Value of Assets

Actuarial assumptions:

Investment rate of return	6.25%
Salary increases	5.5%
Inflation	2.25%
Retirement age	Members are expected to retire when eligible for Normal Retirement.

A publicly available financial statement for the Plan can be obtained from the Board of Trustees, 4442 Sea Grape Drive, Lauderdale-By-The-Sea, Florida, 33308 which includes the additional financial reporting requirements of GASB 67, *Financial Reporting for Pension Plans*, including the annual money-weighted rate of return on pension plan investments.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY –
FLORIDA RETIREMENT SYSTEM
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Schedule of the Town's Proportionate Share of the Net Pension Liability -
Florida Retirement System Pension Plan
Last 10 Years (1) (2)

	2021	2020	2019	2018	2017	2016	2015
Town's proportion of the FRS net pension liability	0.00720%	0.00724%	0.00821%	0.00838%	0.00811%	0.00739%	0.00716%
Town's proportionate share of the FRS net pension liability	\$ 543,717	\$ 3,136,558	\$ 2,827,042	\$ 2,523,345	\$ 2,397,897	\$ 1,867,084	\$ 925,142
Town's covered employee payroll	\$ 1,647,208	\$ 1,704,272	\$ 1,804,862	\$ 1,812,223	\$ 1,652,978	\$ 1,907,616	\$ 1,837,884
Town's proportionate share of the FRS net pension liability as a percentage of its covered employee payroll	33.01%	184.04%	156.63%	139.24%	145.07%	97.88%	50.34%
FRS plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%

Schedule of the Town's Proportionate Share of the Net Pension Liability -
Health Insurance Subsidy Pension Plan
Last 10 Years (1) (2)

	2021	2020	2019	2018	2017	2016	2015
Town's proportion of the HIS net pension liability	0.00625%	0.00634%	0.00640%	0.00634%	0.00604%	0.00618%	0.00599%
Town's proportionate share of the HIS net pension liability	\$ 766,557	\$ 774,159	\$ 716,401	\$ 670,555	\$ 645,544	\$ 720,176	\$ 610,760
Town's covered employee payroll	\$ 1,647,208	\$ 1,704,272	\$ 1,804,862	\$ 1,812,223	\$ 1,652,978	\$ 1,907,616	\$ 1,837,884
Town's proportionate share of the HIS net pension liability as a percentage of its covered employee payroll	46.54%	45.42%	39.69%	37.00%	39.05%	37.75%	33.23%
HIS plan fiduciary net position as a percentage of the total pension liability	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

(1) The amounts presented for each year were determined as of the measurement date, June 30.

(2) Information is only available for the years presented.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS –
FLORIDA RETIREMENT SYSTEM
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Schedule of the Town Contributions - Florida Retirement System Pension Plan Last 10 Fiscal Years (1) (2)							
	2021	2020	2019	2018	2017	2016	2015
Contractually required FRS contribution	\$ 232,940	\$ 222,200	\$ 229,363	\$ 228,094	\$ 201,918	\$ 213,343	\$ 203,842
FRS contributions in relation to the contractually required contribution	(232,940)	(222,200)	(229,363)	(228,094)	(201,918)	(213,343)	(203,842)
FRS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered employee payroll	\$ 1,645,548	\$ 1,717,336	\$ 1,741,337	\$ 1,822,995	\$ 1,710,062	\$ 1,987,533	\$ 1,854,933
FRS contributions as a percentage of covered employee payroll	14.16%	12.94%	13.17%	12.51%	11.81%	10.73%	10.99%
Schedule of the Town Contributions - Health Insurance Subsidy Pension Plan Last 10 Fiscal Years (1) (2)							
	2021	2020	2019	2018	2017	2016	2015
Contractually required HIS contribution	\$ 27,317	\$ 28,507	\$ 28,905	\$ 30,262	\$ 28,387	\$ 32,944	\$ 25,157
HIS contributions in relation to the contractually required contribution	(27,317)	(28,507)	(28,905)	(30,262)	(28,387)	(32,944)	(25,157)
HIS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered employee payroll	\$ 1,645,548	\$ 1,717,336	\$ 1,741,337	\$ 1,822,995	\$ 1,710,062	\$ 1,987,533	\$ 1,854,933
HIS contributions as a percentage of covered employee payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.36%

(1) The amounts presented for each fiscal year were determined as of September 30.

(2) Information is only available for the years presented.

A publicly available financial statement for the Plan can be obtained from the Florida Department of Management Services (DMS), Division of Retirement, Research and Education Section, PO Box 9000, Tallahassee, Florida, 32315-9000; phone 850-488-5706; website (www.dms.myflorida.com) which includes additional financial reporting requirements, including the annual money-weighted rate of return on pension plan investments.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOWN'S NET OPEB LIABILITY
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Fiscal Year Ended September 30,	2021	2020	2019	2018
Total OPEB Liability				
Beginning balance	\$ 119,631	\$ 135,003	\$ 138,275	\$ 141,778
Service cost	10,737	9,749	10,075	10,466
Interest	4,502	5,772	5,176	4,485
Differences between expected and actual experience	-	(26,873)	-	-
Changes in assumptions	18,138	9,467	(6,121)	(7,050)
Benefit payments	(9,292)	(13,487)	(12,402)	(11,404)
Ending balance (a)	<u>\$ 143,716</u>	<u>\$ 119,631</u>	<u>\$ 135,003</u>	<u>\$ 138,275</u>
Plan Fiduciary Net Position				
Beginning balance	\$ -	\$ -	\$ -	\$ -
Service cost	-	-	-	-
Expected interest growth	-	-	-	-
Changes in assumptions	-	-	-	-
Benefit payments	-	-	-	-
Ending balance (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB Liability (a -b)	<u>\$ 143,716</u>	<u>\$ 119,631</u>	<u>\$ 135,003</u>	<u>\$ 138,275</u>
Plan fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered employee payroll	\$ 1,991,464	\$ 1,942,891	\$ 2,073,315	\$ 2,022,746
Net OPEB liability as a percentage of covered employee payroll	7.22%	6.16%	6.51%	6.84%

BUDGETARY COMPARISON SCHEDULES

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TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET TO ACTUAL
CAPITAL PROJECTS FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget- Positive (Negative)
Revenues:				
Intergovernmental	\$ 150,000	\$ 150,000	\$ -	\$ (150,000)
Interest income	-	-	555	555
Miscellaneous	150,000	150,000	-	(150,000)
Total revenues	300,000	300,000	555	(299,445)
Expenditures:				
General Government:				
Administrative	45,957	45,957	49,340	(3,383)
Capital outlay	7,625,000	4,955,000	2,316,280	2,638,720
Total expenditures	7,670,957	5,000,957	2,365,620	2,635,337
Excess (deficiency) of revenues over (under) expenditures	(7,370,957)	(4,700,957)	(2,365,065)	2,335,892
Other financing sources (uses):				
Transfers in	-	1,650,000	2,599,490	949,490
Use of fund balance	7,370,957	4,700,957	-	(4,700,957)
Total other financing sources (uses)	7,370,957	6,350,957	2,599,490	(3,751,467)
Net change in fund balance	\$ -	\$ 1,650,000	234,425	\$ (1,415,575)
Fund balance, beginning			3,540,598	
Fund balance, ending			\$ 3,775,023	

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET TO ACTUAL
SPECIAL REVENUE FUND
POLICE TRAINING AND FORFEITURE FUND
FISCAL YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenues:				
Miscellaneous	\$ -	\$ -	\$ 626	\$ 626
Total revenues	-	-	626	626
Expenditures:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	626	\$ 626
Fund balance, beginning			13,743	
Fund balance, ending			\$ 14,369	

STATISTICAL SECTION

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STATISTICAL SECTION

This part of the Town of Lauderdale-By-The-Sea's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.	71-78
Revenue Capacity These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.	79-81
Debt Capacity These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.	82-84
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place.	85-87
Operating and Other Information These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs.	88-89

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant fiscal year.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

TABLE 1
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(ACCOUNTS EXPRESSED IN THOUSANDS)

**LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ended September 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
Net investment in capital assets	\$ 16,455	\$ 20,759	\$ 23,624	\$ 23,853	\$ 24,579	\$ 23,632	\$ 22,702	\$ 21,699	\$ 21,361	\$ 21,390
Restricted for:										
Florida building Code										211
Town beautification per contractual agreement	928	678	678	678	678	678	678	678	678	678
Law enforcement	186	139	156	2	3	5	12	14	14	14
Fire enforcement	416	604	793	982	904	946	1,140	1,399	1,505	1,708
Unrestricted	13,698	10,368	8,323	7,969	7,043	7,672	8,610	9,640	10,508	9,549
Total governmental activities net position	31,683	32,548	33,574	33,484	33,207	32,933	33,142	33,430	34,066	33,550
Business-type activities:										
Net investment in capital assets	6,541	7,464	8,454	8,366	9,026	12,148	12,800	13,778	14,176	14,141
Unrestricted	2,312	2,822	2,666	4,291	5,239	3,868	5,013	6,001	7,036	8,588
Total business-type activities net position	8,853	10,286	11,120	12,657	14,265	16,016	17,813	19,779	21,212	22,729
Primary government:										
Net investment in capital assets	22,996	28,223	32,078	32,219	33,605	35,780	35,502	35,477	35,537	35,531
Restricted for:										
Florida building Code										211
El Mar beautification per contractual agreement	928	678	678	678	678	678	678	678	678	678
Law enforcement	186	139	156	2	3	5	12	14	14	14
Fire enforcement	416	604	793	982	904	946	1,140	1,399	1,505	1,708
Unrestricted	16,010	13,190	10,989	12,260	12,282	11,540	13,623	15,641	17,544	18,137
Total primary government net position	\$ 40,536	\$ 42,834	\$ 44,694	\$ 46,141	\$ 47,472	\$ 48,949	\$ 50,955	\$ 53,209	\$ 55,278	\$ 56,279

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

**TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Fiscal Year Ending September 30,									
Expenses:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
General government	\$ 2,392	\$ 2,567	\$ 2,409	\$ 2,471	\$ 2,327	\$ 2,514	\$ 2,535	\$ 2,747	\$ 2,689	\$ 2,269
Public safety	5,566	6,049	6,254	7,093	7,407	7,338	7,428	7,849	8,131	8,625
Transportation	1,269	1,317	1,382	1,516	1,675	1,856	1,978	2,013	2,339	2,013
Recreation	333	362	382	452	442	470	444	472	581	610
Physical environment	563	810	1,007	1,246	1,534	1,591	1,435	1,362	1,454	2,568
Total governmental activities	10,123	11,105	11,434	12,778	13,385	13,769	13,820	14,443	15,194	16,085
Business-type activities:										
Sewer	1,511	861	1,260	882	950	955	856	877	1,043	1,090
Parking	440	425	490	660	680	753	765	922	858	996
Total business-type activities	1,951	1,286	1,750	1,542	1,630	1,708	1,621	1,799	1,901	2,086
Total primary government	\$ 12,074	\$ 12,391	\$ 13,184	\$ 14,320	\$ 15,015	\$ 15,477	\$ 15,441	\$ 16,242	\$ 17,095	\$ 18,171
Program revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 636	\$ 887	\$ 1,195	\$ 1,619	\$ 1,502	\$ 1,357	\$ 1,632	\$ 1,503	\$ 2,557	\$ 1,269
Public safety	59	1,085	1,029	1,017	1,018	1,095	1,099	1,100	1,095	1,095
Operating grants and contributions	84	69	81	82	82	84	85	193	285	551
Capital grants and contributions	442	-	32	129	-	-	-	-	-	-
Total governmental activities program revenues	1,221	2,041	2,337	2,847	2,602	2,536	2,816	2,796	3,937	2,915
Business type activities:										
Charges for services:										
Sewer	1,207	1,125	966	1,128	1,051	1,150	1,178	1,197	1,193	1,303
Parking	1,620	1,553	1,616	2,034	2,182	2,309	2,237	2,616	2,092	2,685
Capital grants and contributions	-	39	-	-	-	-	-	-	-	-
Total business-type activities program revenues	2,827	2,717	2,582	3,162	3,233	3,459	3,415	3,813	3,285	3,988
Total primary government program revenues	\$ 4,048	\$ 4,758	\$ 4,919	\$ 6,009	\$ 5,835	\$ 5,995	\$ 6,231	\$ 6,609	\$ 7,222	\$ 6,903

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

TABLE 2 (CONTINUED)
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(AMOUNTS EXPRESSED IN THOUSANDS)

	Fiscal Year Ended September 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (expense) revenue:										
Governmental activities	\$ (8,902)	\$ (9,064)	\$ (9,097)	\$ (9,931)	\$ (10,783)	\$ (11,233)	\$ (11,004)	\$ (11,647)	\$ (11,257)	\$ (13,170)
Business-type activities	876	1,431	832	1,620	1,603	1,751	1,794	2,014	1,384	1,902
Total primary government net expense	<u>\$ (8,026)</u>	<u>\$ (7,633)</u>	<u>\$ (8,265)</u>	<u>\$ (8,311)</u>	<u>\$ (9,180)</u>	<u>\$ (9,482)</u>	<u>\$ (9,210)</u>	<u>\$ (9,633)</u>	<u>\$ (9,873)</u>	<u>\$ (11,268)</u>
General revenues and other changes in net position:										
Governmental activities:										
Property taxes	\$ 7,798	\$ 6,723	\$ 6,915	\$ 7,076	\$ 7,484	\$ 7,920	\$ 8,271	\$ 8,699	\$ 8,804	\$ 9,152
Utility taxes based on gross receipts	995	932	970	1,009	999	1,050	1,059	1,084	1,067	1,078
Franchise fees based on gross receipts	703	699	707	706	735	749	735	771	768	769
Communications services tax	376	385	351	357	414	317	314	315	318	293
Intergovernmental	594	848	676	916	682	703	716	723	645	739
Unrestricted Interest earnings	49	75	25	32	6	17	25	89	115	5
Miscellaneous	107	267	478	417	186	202	208	253	174	215
Transfers	167	-	-	-	-	-	-	-	-	-
Special items	-	-	-	-	-	-	-	-	-	-
Total governmental activities	<u>10,789</u>	<u>9,929</u>	<u>10,122</u>	<u>10,513</u>	<u>10,506</u>	<u>10,958</u>	<u>11,328</u>	<u>11,934</u>	<u>11,891</u>	<u>12,251</u>
Business-type activities:										
Unrestricted Interest earnings	2	2	2	2	-	-	6	35	26	-
Miscellaneous	-	-	-	3	5	-	8	18	22	15
Transfers	(167)	-	-	-	-	-	-	-	-	-
Total business-type activities	<u>(165)</u>	<u>2</u>	<u>2</u>	<u>5</u>	<u>5</u>	<u>1</u>	<u>14</u>	<u>53</u>	<u>48</u>	<u>15</u>
Total primary government	<u>\$ 10,624</u>	<u>\$ 9,931</u>	<u>\$ 10,124</u>	<u>\$ 10,518</u>	<u>\$ 10,511</u>	<u>\$ 10,959</u>	<u>\$ 11,342</u>	<u>\$ 11,987</u>	<u>\$ 11,939</u>	<u>\$ 12,266</u>
Changes in net position:										
Government activities	\$ 1,887	\$ 865	\$ 1,025	\$ 582	\$ (277)	\$ (275)	\$ 324	\$ 287	\$ 634	\$ (919)
Business-type activities	711	1,433	834	1,625	1,608	1,752	1,808	2,067	1,432	1,917
Total primary government	<u>\$ 2,598</u>	<u>\$ 2,298</u>	<u>\$ 1,859</u>	<u>\$ 2,207</u>	<u>\$ 1,331</u>	<u>\$ 1,477</u>	<u>\$ 2,132</u>	<u>\$ 2,354</u>	<u>\$ 2,066</u>	<u>\$ 998</u>

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
TABLE 3
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year Ended September 30,	Ad Valorem and Fire Taxes	Franchise Fees on Services	Utility Tax	Communication Service Tax	Transportation Tax	Total
2012	7,798	703	995	376	104	9,976
2013	7,766	699	932	385	104	9,886
2014	7,894	707	970	351	107	10,029
2015	8,053	706	1,009	357	110	10,235
2016	8,459	735	999	414	110	10,717
2017	8,973	749	1,050	317	116	11,205
2018	9,323	735	1,059	314	112	11,543
2019	9,755	771	1,084	315	113	12,038
2020	9,853	768	1,067	318	100	12,106
2021	10,203	769	1,078	293	101	12,444

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
TABLE 4
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(AMOUNTS EXPRESSED IN THOUSANDS)

	September 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General fund:										
Nonspendable	\$ 57	\$ 170	\$ 160	\$ 167	\$ 202	\$ 158	\$ 91	\$ 44	\$ 129	\$ -
Assigned	2,882	4,399	3,982	3,542	3,740	2,333	2,500	2,500	4,150	2,500
Unassigned	6,675	3,629	3,324	3,401	2,443	3,520	4,653	5,842	5,893	6,094
Total general fund	<u>\$ 9,614</u>	<u>\$ 8,198</u>	<u>\$ 7,466</u>	<u>\$ 7,110</u>	<u>\$ 6,385</u>	<u>\$ 6,011</u>	<u>\$ 7,244</u>	<u>\$ 8,386</u>	<u>\$ 10,172</u>	<u>\$ 8,594</u>
All other governmental funds:										
Nonspendable	\$ -	\$ 64	\$ 65	\$ 66	\$ 67	\$ 67	\$ 67	\$ -	\$ 74	\$ -
Restricted	1,529	1,421	1,470	1,659	1,584	1,630	1,831	2,090	2,195	2,611
Committed	-	-	156	3	-	-	-	-	-	-
Assigned	3,973	2,091	714	1,243	1,424	2,866	2,952	3,580	2,863	3,097
Unassigned	-	-	-	-	-	-	-	(92)	(5)	-
Total all other governmental funds	<u>\$ 5,502</u>	<u>\$ 3,576</u>	<u>\$ 2,405</u>	<u>\$ 2,971</u>	<u>\$ 3,075</u>	<u>\$ 4,563</u>	<u>\$ 4,850</u>	<u>\$ 5,578</u>	<u>\$ 5,127</u>	<u>\$ 5,708</u>

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
TABLE 5
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year Ended September 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenues:										
Property taxes and fire assessments	\$ 10,203,620	\$ 9,853,257	\$ 9,755,326	\$ 9,323,013	\$ 8,973,038	\$ 8,458,845	\$ 8,052,767	\$ 7,894,483	\$ 7,766,298	\$ 7,798,158
Franchise fees and utility taxes	1,847,000	1,835,015	1,854,540	1,794,609	1,799,511	1,734,171	1,714,761	1,677,798	1,631,074	1,698,650
Intergovernmental	1,032,457	963,615	1,037,907	1,029,976	1,019,977	1,095,512	1,273,084	1,027,448	1,233,228	969,266
Fines and forfeitures	40,151	1,710,876	357,287	484,086	161,139	94,009	165,437	444,386	123,534	125,760
Charges for services	44,588	46,051	44,631	47,013	42,300	43,015	39,935	49,348	41,966	59,284
Interest and other	5,079	114,915	1,145,245	25,317	17,081	6,024	32,016	25,361	74,648	48,940
Licenses and permits	1,228,868	846,857	89,366	1,147,773	1,196,042	1,408,293	1,453,520	750,198	763,664	509,892
Grants	551,046	285,955	193,393	84,696	84,237	81,650	81,530	81,387	190,621	404,166
Miscellaneous revenues	215,014	174,187	253,023	207,760	202,005	346,943	416,718	477,969	266,653	107,426
Total revenues	15,167,823	15,830,728	14,730,718	14,144,243	13,495,330	13,268,462	13,229,768	12,428,378	12,091,686	11,721,542
Expenditures:										
Current:										
General government	2,567,815	2,527,771	2,458,940	2,386,055	2,209,305	2,209,228	2,431,450	2,367,732	2,536,061	2,129,772
Public safety	8,559,543	8,003,039	7,681,724	7,325,908	7,215,408	7,274,122	7,033,832	6,214,577	5,991,798	5,572,541
Transportation	2,066,966	2,111,273	1,733,786	1,750,558	1,636,939	1,485,940	1,419,610	1,298,636	1,225,552	1,131,531
Recreation	589,763	576,938	460,021	431,725	458,066	430,185	439,763	370,420	338,444	330,408
Physical environment	277,016	234,351	221,694	233,592	223,675	230,293	225,740	229,228	184,217	193,526
Capital outlay	2,505,363	1,041,011	304,795	495,847	637,985	2,260,012	1,468,907	3,851,212	5,157,495	2,040,544
Total expenditures	16,566,466	14,494,383	12,860,960	12,623,685	12,381,378	13,889,780	13,019,302	14,331,805	15,433,567	11,398,322
Excess (deficiency) of revenues over expenditures	(1,398,643)	1,336,345	1,869,758	1,520,558	1,113,952	(621,318)	210,466	(1,903,427)	(3,341,881)	323,220
Other financing sources (uses):										
Transfers in	3,022,254	35,000	912,580	537,822	1,808,063	2,244,835	1,683,227	1,931,730	2,882,800	1,067,000
Transfers out	(2,621,490)	(35,000)	(912,580)	(537,822)	(1,808,063)	(2,244,835)	(1,683,227)	(1,931,730)	(2,882,800)	(900,000)
Total other financing sources (uses)	400,764	-	-	-	-	-	-	-	-	167,000
Net change in fund balances	(997,879)	1,336,345	1,869,758	1,520,558	1,113,952	(621,318)	210,466	(1,903,427)	(3,341,881)	490,220
Fund balances - beginning	15,300,695	13,964,350	12,094,592	10,574,034	9,460,082	10,081,400	9,870,934	11,774,361	15,116,242	14,626,022
Fund balances - ending	\$ 14,302,816	\$ 15,300,695	\$ 13,964,350	\$ 12,094,592	\$ 10,574,034	\$ 9,460,082	\$ 10,081,400	\$ 9,870,934	\$ 11,774,361	\$ 15,116,242

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
TABLE 6
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS

Fiscal Year	Property Taxes and Fire Assessment Fees	Franchise Fees and Utility Taxes	Licenses and Permits	Inter-Gov't	Charges Services	Fines and Forfeitures	Grants	Interest and Other	Total
2012	7,798,158	1,698,650	509,892	969,266	59,284	125,760	404,166	156,366	11,721,542
2013	7,766,298	1,631,074	763,664	1,233,228	41,966	123,534	190,621	341,301	12,091,686
2014	7,894,483	1,677,798	750,198	1,027,448	49,348	444,386	81,387	503,330	12,428,378
2015	8,052,767	1,714,761	1,453,520	1,273,084	39,935	165,437	81,530	448,734	13,229,768
2016	8,458,845	1,734,171	1,408,293	1,095,512	43,015	94,009	81,650	352,967	13,268,462
2017	8,973,038	1,799,511	1,196,042	1,019,977	42,300	161,139	84,237	219,086	13,495,330
2018	9,323,013	1,794,609	1,147,773	1,029,976	47,013	484,086	84,696	233,077	14,144,243
2019	9,755,326	1,854,540	1,145,245	1,037,907	44,631	357,287	193,393	342,389	14,730,718
2020	9,853,257	1,835,015	846,857	963,615	46,051	1,710,876	285,955	289,102	15,830,728
2021	10,203,620	1,847,000	1,228,868	1,032,457	44,588	40,151	551,046	220,093	15,167,823

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
TABLE 7
PRELIMINARY RECAPITULATION OF THE AD VALOREM ASSESSMENT ROLLS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	Real Property Assessed Value	Personal Property Assessed Value	Exemptions		Taxable Assessed Property Value	Final Actual Taxable Value	Total Direct Tax Rate
				Real	Personal			
2012	2011	1,860,076,290	16,804,874	141,590,530	4,362,075	1,730,928,559	1,729,694,589	3.9990
2013	2012	1,883,607,260	16,475,042	136,628,990	4,273,669	1,759,179,643	1,758,359,285	3.9312
2014	2013	1,934,576,100	18,819,056	136,763,170	3,876,058	1,812,755,928	1,810,952,599	3.9312
2015	2014	2,055,742,730	18,924,622	139,076,520	4,699,454	1,930,891,378	1,928,187,948	3.8000
2016	2015	2,199,032,820	20,856,875	139,266,890	5,071,794	2,075,551,011	2,073,594,801	3.7379
2017	2016	2,343,814,020	21,518,709	140,782,850	4,969,718	2,219,580,161	2,219,593,247	3.5989
2018	2017	2,633,255,130	25,617,432	146,659,620	4,748,348	2,507,464,594	2,376,152,413	3.5989
2019	2018	2,747,642,390	24,658,591	148,531,390	4,597,310	2,619,172,281	2,500,803,075	3.5989
2020	2019	2,837,935,350	25,310,350	151,619,270	4,454,434	2,707,171,996	2,609,201,941	3.5000
2021	2020	2,922,478,720	25,813,927	154,954,160	4,304,194	2,789,034,293	2,698,422,605	3.5000

Source: Broward County, Florida, Property Appraiser

Note: Property in Broward County is reassessed once every year, on average. The county assesses property at approximately 85-100 percent of actual value for commercial and industrial property and 85-100 percent for residential property, as required by Florida law. Estimated actual taxable value is calculated by dividing taxable value by those percentages. Tax rates are per \$1,000 of assessed value.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

**TABLE 8
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND TEN YEARS AGO
SEPTEMBER 30, 2021**

2021					2011				
Taxpayer	Assessed Valuation ¹	Type of Use	Rank	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation ¹	Rank	Percentage of Total Assessed Valuation	
Florida Development Group	\$ 39,933,366	Hotel	1	7.80%	Walnut & Vine Properties II LCC	\$ 14,698,180	1	0.79%	
White Cap of Florida Inc	12,957,480	Condomiums	2	2.53%	Ocean 4660LLC	10,068,340	2	54.00%	
Edmondson, James P	10,954,620	Restaurant	3	2.14%	Edmondson, James P. - Seawatch	8,619,580	3	0.46%	
Gorana International Inc	8,537,900	Restaurant/Pier	4	1.66%	White Cap of FL, Inc.	6,837,910	4	0.37%	
Z & K Property Corp Inc	6,717,195	Condomiums	5	1.31%	Minto Villas-By-The-Sea	5,525,170	5	0.30%	
LBTS Properties LLC	5,966,255	Restaurant/Park.lot/Hotel	6	1.16%	Gorana International Inc	4,198,720	6	0.23%	
ACS 218 LLC	5,616,890	Condomiums	7	1.09%	Little Italy Oceanside	3,647,760	7	0.20%	
Z & K Property Corp Inc	4,997,281	Condomiums	8	0.97%	Demko Family Holdings LTD	3,527,990	8	0.19%	
Wens Holding LLC	4,790,737	Hotel	9	0.93%	Benihama National of FI Corp	3,493,100	9	0.19%	
High Noon Apt Motels Inc	4,709,945	Hotel	10	0.92%	Surf Rider Condo Association	3,404,200	10	0.18%	
	<u>\$ 105,181,669</u>			<u>20.51%</u>		<u>\$ 64,020,950</u>		<u>56.91%</u>	

¹ Source: Broward County Revenue Collector

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

TABLE 9
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30,	Total Tax Levy	(1). Current Tax Collected	Percentage of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy
2012	6,934,808	6,915,094	99.72%	17,238	6,932,332	99.96%
2013	6,926,376	6,916,855	99.86%	8,709	6,925,564	99.99%
2014	7,136,718	7,124,316	99.83%	-	7,124,316	99.83%
2015	7,345,409	7,332,884	99.83%	-	7,332,884	99.83%
2016	7,767,916	7,745,628	99.71%	-	7,745,628	99.71%
2017	8,197,882	8,187,809	99.88%	-	8,187,809	99.88%
2018	8,566,383	8,551,166	99.82%	-	8,551,166	99.82%
2019	9,033,399	9,007,973	99.72%	-	9,007,973	99.72%
2020	9,178,604	9,115,971	99.32%	-	9,115,971	99.32%
2021	9,490,048	9,455,177	99.63%	-	9,455,177	99.63%

Source: Town of Lauderdale-By-The-Sea Finance Department

(1) Includes collection fees and early payment discounts taken

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

TABLE 10
PROPERTY TAX RATES (PER \$1,000)
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	Lauderdale By-The-Sea	Broward County	Broward County Schools	Other Taxing Agencies			Special Districts		Total
				South Florida Water Management	Florida Inland Navigation	Broward Children's Services Council	North Broward Hospital	Hillsboro Inlet	
2012	3.9990	5.5530	7.4180	0.4363	0.0345	0.4789	1.8750	0.0860	19.8807
2013	3.9312	5.5530	7.4560	0.4289	0.0345	0.4902	1.8564	0.0860	19.8362
2014	3.9312	5.7230	7.4560	0.4110	0.0345	0.4882	1.7554	0.0860	19.8853
2015	3.8000	5.7230	7.4380	0.3842	0.0345	0.4882	1.5939	0.0860	19.5478
2016	3.7379	5.7230	7.2740	0.3551	0.0320	0.4882	1.4425	0.0860	19.1387
2017	3.6873	5.6690	6.9063	0.3307	0.0320	0.4882	1.3462	0.0860	18.5457
2018	3.5989	5.6690	6.5394	0.3100	0.0320	0.4882	1.2483	0.0860	17.9718
2019	3.5989	5.6690	6.7393	0.2795	0.0320	0.4882	1.0324	0.0985	17.9378
2020	3.5000	5.6690	6.5052	0.2675	0.0320	0.4882	1.1469	0.0985	17.7073
2021	3.5000	5.6690	6.4621	0.2572	0.0320	0.4699	1.2770	0.0995	17.7667

Source: Broward County, Florida, Property Appraiser

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
TABLE 11
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt
2012	-	-	-	11,398,322	0.00%
2013	-	-	-	15,433,567	0.00%
2014	-	-	-	14,331,805	0.00%
2015	-	-	-	13,019,302	0.00%
2016	-	-	-	13,889,780	0.00%
2017	-	-	-	12,381,378	0.00%
2018	-	-	-	12,623,685	0.00%
2019	-	-	-	12,860,960	0.00%
2020	-	-	-	14,494,383	0.00%
2021	-	-	-	16,566,466	0.00%

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

TABLE 12
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities			Business-type Activities		Population	Per Capita	Personal Income	Percentage of Personal Income
	Promissory Notes	Line of Credit	Capital Leases	Promissory Notes	Primary Government				
2012	-	-	-	839,598	839,598	11,000	76	48,773	0.16%
2013	-	-	-	587,208	587,208	11,000	53	59,411	0.09%
2014	-	-	-	-	-	11,000	0	57,561	0.00%
2015	-	-	-	-	-	11,000	0	60,928	0.00%
2016	-	-	-	-	-	11,000	0	64,180	0.00%
2017	-	-	-	-	-	11,000	0	60,548	0.00%
2018	-	-	-	-	-	11,000	0	65,691	0.00%
2019	-	-	-	-	-	11,000	0	73,197	0.00%
2020	-	-	-	-	-	12,000	0	72,068	0.00%
2021	-	-	-	-	-	12,000	0	72,560	0.00%

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

TABLE 13
DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITY DEBT
SEPTEMBER 30, 2021

Name of Governmental Unit	Net Bonded Outstanding September 30, 2019	Percent of Debt Applied to Town Lauderdale By-The-Sea (1)	Amount of Debt Debt Applied Town of Lauderdale By-The-Sea
Broward County	\$ 127,315,000 ¹	1.2654%	\$ 1,611,073
Broward County School District	337,681,000 ²	1.2654%	<u>4,273,093</u>
Subtotal, overlapping debt			5,884,166
Town of Lauderdale-By-The-Sea Direct Debt			<u>-</u>
Total direct and overlapping debt			<u>\$ 5,884,166</u>

¹ Source: Broward County, Florida Property Appraiser

² Source: Broward County School Board ACFR

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Town. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Town. This process recognizes that, when considering the Town's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of Broward County's taxable assessed value that is within the Town of Lauderdale-By-The-Sea's boundaries and dividing it by Broward County's total taxable assessed value.

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

TABLE 14
STATISTICS
DEMOGRAPHICS AND ECONOMICS
SEPTEMBER 30, 2021

Date of Incorporation:	November 30, 1947	
Year of Charter Adoption:	1947	
Form of Town Government:	Commission-Manager	
Location:	Lauderdale-By-The-Sea is in the east-central part of Broward County and shares boundaries with three other municipalities. Its eastern boundary is the Atlantic Ocean. It is 30 miles north of Miami and 33 miles south of Palm Beach. The Town is just over 8.5 square miles in area and has a population of 6,100 with a peak seasonal population of 11,000. It is a seaside community with primary industries being retail trade, tourism/hospitality, finance, insurance and real estate.	
Number of Employees and Officials:	Full and Part-Time	39
Recreation facilities:	Miles of Public Beach	2
	Miles of Navigable Water	2.3
	Parks	3
	Tennis Courts	2
	Shuffleboard Courts	2
	Bocci Ball Court	1
	Basketball Court	1
Infrastructure:	Town Buildings	7
	Fire Stations	1
	Surface Parking Lots	4
Socio-Economic Data:	Consumer Price Index ^{(1)A}	7.5%
	Per Capita Personal Income ⁽²⁾	72,560.00
Population Statistics:	Civilian Labor Force ^{(1)B}	1,053.70
	Unemployment Rate ^{(1)C}	3.8%

Source:

(1) United States Department of Labor - Bureau of Labor Statistics
Broward County, Florida

A. All urban consumers, base: 1982-84=100, not seasonally adjusted

B. Number of persons, in thousands, not seasonally adjusted

C. Not seasonally adjusted

(2) Florida Gazetteer - Released July 1,2021

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

TABLE 15
PRINCIPAL EMPLOYERS
CURRENT AND TEN YEARS AGO
SEPTEMBER 30, 2021

<u>Employer</u>	<u>2021</u>			<u>2011</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Town Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Town Employment</u>
Aruba's Beach Café Restaurant	195	1	N/A	177	1	N/A
Sea Watch Restaurant	-	-	N/A	100	2	N/A
Blue Moon Fish Company - Restaurant	115	2	N/A	75	3	N/A
Benihana-Restaurant	-	-	N/A	70	4	N/A
Sea Watch Restaurant	103	3	N/A	-	-	N/A
Village Grill-Restaurant	80	4	N/A	-	-	N/A
Tacocraft-Restaurant	70	5	N/A	-	-	N/A
Benihana-Restaurant	61	6	N/A	-	-	N/A
Mulligans	45	7	N/A	-	-	N/A
Lauderdale-By-The-Sea Resort & Beach Club	-	-	N/A	30	5	N/A
Lauderdale Beachside Hotel- Hotel and Rest.	-	-	N/A	30	6	N/A
Total	<u>669</u>			<u>482</u>		

Source: Lauderdale-By-The-Sea Development Services

N/A - Information not available

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
TABLE 16
FULL TIME EQUIVALENT GOVERNMENT POSITIONS BY FUNCTION
LAST TEN FISCAL YEARS

<u>Function</u>	Full time Equivalent Positions as of September 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Administration	7.6	7.6	7.6	7.3	7.5	7.5	8.6	8.6	8.5	7.6
General Government	1	1	1	1.5	1.4	1.4	1.4	1.2	1.3	1.6
Public Works	15.7	15.7	15.7	15.8	15.8	15.8	14.8	13.8	13.8	13.8
Development services	3.1	3.1	3.1	3.5	3.4	3.4	3.2	2.5	2.5	4.0
Parking	2.55	2.55	2.55	1.5	1.5	1.5	0.5	0.4	0.4	4.5
Project Management	1.2	1.2	1.2	1.1	1.1	1.1	1.3	1.1	1.1	1.1
Sewer	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Building	1.55	1.55	1.55	-	-	-	-	-	-	-
Total	34.00	34.00	34.00	32.00	32.00	32.00	31.00	28.75	28.75	33.75

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

**TABLE 17
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government:										
Informational calls received	1,432	1,527	3,251	3,317	4,068	4,595	5,305	6,353	6,840	6,912
Public records request	-	15	25	49	47	42	46	46	-	90
Resolutions	61	47	138	36	46	42	48	52	46	61
Ordinances	11	8	27	26	11	15	16	14	41	22
Commission meetings	22	22	22	29	26	30	34	21	22	33
Cash receipts - general operating	7,827	6,386	6,751	6,221	5,786	5,970	5,370	6,556	4,332	3,263
Cash disbursements - general operating	3,924	3,507	3,868	3,673	3,650	3,425	4,064	5,128	3,140	3,423
Payroll disbursements - general operating	2,102	3,042	3,100	3,230	3,397	3,380	3,353	4,540	1,330	1,326
Purchase orders issued	23	16	14	23	18	29	57	57	148	140
Claims processed - gen liability and workers	1	3	6	3	1	4	10	13	9	10
Hours of information technology services	187	230	268	140	181	153	100	415	329	102
Public safety:										
Informational calls received	10,164	8,621	8,951	8,208	9,416	9,116	8,253	7,190	5,179	5,063
Public records request	-	-	-	-	-	-	-	-	-	-
Citizen on patrol membership	32	32	32	32	29	29	29	30	37	29
Neighborhood crime watch membership	-	-	-	-	-	-	-	-	-	-
Fire responses	441	386	323	443	407	353	408	369	364	339
Fire medical services (EMS)	1,184	1,032	1,116	1,115	1,114	1,119	1,101	987	990	943
Notices of violations code compliance	43	21	132	314	270	638	180	288	956	158
Citations issued code compliance	195	130	371	-	-	-	-	-	-	-
Complaints investigated	484	294	814	1,231	1,062	1,154	1,458	1,252	1,266	505
Parking citations	11,686	6,476	5,925	5,275	8,447	8,953	6,720	4,358	4,674	7,565
Municipal services:										
Parking maintenance (hours)	-	-	-	-	-	-	-	-	520	1,560
Street maintenance and repairs (hours)	-	-	-	-	-	-	-	-	1,547	1,253
Ground maintenance and repairs (hours)	-	-	-	-	-	-	-	-	5,657	5,587
Building maintenance and repairs (hours)	-	-	-	-	-	-	-	-	2,744	2,496
Cultural - recreation:										
Scheduled recreation activities	500	678	1,538	1,396	1,213	1,157	1,036	995	969	934
Recreation Volunteer hours	1,017	3,243	2,966	2,124	1,756	1,914	1,677	1,538	1,662	1,772
Recreation activity participants	720	2,017	3,719	3,425	2,621	2,885	2,487	2,816	2,741	6,065
Recreation areas maintenance (hours)	-	-	-	-	-	-	-	-	1,965	2,456

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

TABLE 18
CAPITAL ASSETS BY FUNCTION
LAST TEN FISCAL YEARS

Function	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government Facilities:										
Town Buildings	7	7	7	7	7	7	7	7	7	7
Recreation Facilities:										
Miles of Public Beach	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Parks	3	3	3	3	3	3	3	3	3	3
Tennis Courts	2	2	2	2	2	2	2	2	2	2
Shuffleboard Court	2	2	2	2	2	2	2	2	2	2
Bocci Ball Court	1	1	1	1	1	1	1	1	1	1
Basketball Court	1	1	1	1	1	1	1	1	1	1
Beach Portals	6	6	6	6	6	6	6	6	6	6
Public Safety Facilities:										
Police Station	1	1	1	1	1	1	1	1	1	1
Police Vehicles	31	30	30	30	30	30	30	30	30	30
Fire Stations	1	1	1	1	1	1	1	1	1	1
Fire Rescue Station	1	1	1	1	1	1	1	1	1	1
Fire Vehicles	3	3	3	3	3	2	2	2	2	2
Fire Rescue Vehicle	3	3	3	3	3	3	3	3	3	3
Infrastructure:										
Miles of paved roads	16.7	16.7	16.68	16.68	16.68	16.68	16.68	16.68	16.68	16.68
Cable television	1	1	1	1	1	1	1	1	1	1
Surface Parking Lot	4	4	4	4	4	4	4	4	4	3

Source: Town of Lauderdale-By-The-Sea Municipal Services Department

COMPLIANCE SECTION

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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

Honorable Mayor, Town Commission and Town Manager
Town Of Lauderdale-By-The-Sea, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of the Town Of Lauderdale-By-The-Sea, Florida ("Town") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our opinion thereon dated June 23, 2022.

Internal Control Over Financial Reporting

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

Compliance and Other Matters

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

We noted certain matters involving the internal control over financial reporting and compliance that we have reported to management of the Town in a separate letter dated June 23, 2022.

The Town's responses to the findings identified in our audit are described in the accompanying Management Letter. We did not audit the Town's responses and, accordingly, we express no opinion on them.

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.

Bhav & Associates

June 23, 2022



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Honorable Mayor, Town Commission and Town Manager
Town Of Lauderdale-By-The-Sea, Florida

We have examined the Town Of Lauderdale-By-The-Sea, Florida's ("Town") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for Town's compliance with those requirements. Our responsibility is to express an opinion on Town's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Town's compliance with specified requirements.

In our opinion, the Town complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Mayor, Town Commission, Town Manager, Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, and the Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 23, 2022



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Honorable Mayor, Town Commission and Town Manager
Town of Lauderdale-By-The-Sea, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Lauderdale-By-The-Sea, Florida ("Town") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 23, 2022.

Auditor's Responsibility

We conducted our audit 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 Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 23, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the Town, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Mayor, Town Commission, Town Manager, Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank the Town of Lauderdale-By-The-Sea, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 23, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

2021-01 Sewer Accounts Receivable Reconciliation to City of Fort Lauderdale Records

Observation: During our testing of Sewer revenues and receivables, we noted that the Town of Lauderdale by the Sea's sewer accounts receivable balance is not being reconciled to the City of Fort Lauderdale's accounts receivable aging schedule. The City of Fort Lauderdale bills, collects, and tracks the accounts receivable on behalf of the Town.

Recommendation: We recommend that the Town work with the City of Fort Lauderdale to obtain the information required by the Town to perform this reconciliation. We provided the Town's accounting department with our recommended modifications to the monthly reports provided by the Town.

Management Response: The Town will engage with the City of Fort Lauderdale to obtain a monthly reconciliation of sewer accounts receivable.

2021-02 Capital Asset Physical Inventory Count:

Observation: During our testing of capital assets, we noted that a physical inventory of capital assets recorded in the accounting system is not performed at least annually.

Recommendation: We recommend that the Town should establish procedures for inventory counts of capital assets and perform them at least annually.

Management Response: The Town will update the capital assets procedures so that "at least" an annual inventory of capital assets will follow with the acquisition of new Financial Software.

II. PRIOR YEAR FINDINGS

2020-01 General Fund Budget:

Current Status: Recommendation has been implemented

2020-02 Investment Policy Compliance:

Current Status: Recommendation has been implemented

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020, except as noted above.

REPORT TO MANAGEMENT (Continued)

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021, except as noted above.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance, except as noted above.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021, except as noted above.

4. The name or official title and legal authority of the Town are disclosed in the notes to the financial statements.
5. The Town has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures pursuant to Rule 10.556(7) and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.



Agenda Item No: 5.b

Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Debbie Hime, Special Events Manager

Item Type: Presentation

Agenda Section: PRESENTATIONS

Subject Title: 4th of July

Explanation: Update from Debbie Hime about the Town's 4th of July schedule and events planned.

Recommendation: N/A



Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Captain Thomas Palmer

Submitting Department: Public Safety

Item Type: Report

Agenda Section: PUBLIC SAFETY DISCUSSION

Subject Title: BSO May 2022 Report

Recommendation: Accept/Approve

Attachments: Ex.1 BSO May 2022 Report



Date: June 21, 2022

To: Linda Connors
Town Manager

From: Captain Thomas Palmer
Commander, Lauderdale by the Sea District

Subject: BSO Public Safety Report- May 2022

PERSONNEL CHANGES:

Deputy James Goodwin transferred to the Lauderdale by the Sea District from Operations Administration.

EMPLOYEE OF THE MONTH: Deputies Alin Pitulan and Pedro Almodovar Fernandez

On Monday, May 16, 2022, Deputy Almodovar Fernandez was dispatched to Walgreens in reference a delayed retail theft of "Bic" lighters. Deputy Almodovar Fernandez arrived on scene and immediately issued a BOLO for the description of the adult male suspect. Deputy Pitulan circulated the area and located a male who matched the description of the suspect at Commercial Blvd/A1A. Deputy Pitulan decided to utilize his investigative skills and spoke with this suspect. The suspect admitted to taking the property from Walgreens and stashing the stolen property inside a nearby rented U-Haul van. Deputy Almodovar Fernandez responded with the witness and a "show-up" was conducted, positively identifying the suspect as the offender. The suspect was also in the presence of an adult female acquaintance.

Deputy Almodovar Fernandez interviewed the male arrestee. The adult male arrestee confessed, post-Miranda, that he was the person who had stolen the property from Walgreens and he stashed the stolen items inside a rented U-Haul van. He also indicated that his female acquaintance was the person who had legal possession of this U-Haul van. Deputy Almodovar Fernandez decided to interview his female acquaintance, and she provided consent to search the van for the stolen property. Deputy Pitulan searched the van for the property and located 28 IDs and credit cards that belonged to several people from various states. He also located the stolen property from Walgreens. Deputy Pitulan passed this information to his teammate Deputy Almodovar Fernandez.

Deputy Almodovar decided to expand the scope of his criminal investigation and began to interview the female acquaintance as a suspect. Post Miranda, the adult female suspect admitted to Deputy Almodovar Fernandez that she was the one who had possession of the IDs and credit cards. She attempted to deceive Deputy Almodovar Fernandez and claimed she had legal

possession of these multiple victim IDs and credit cards. Deputy Almodovar Fernandez was able to disprove her claim by doing some research and discovering that the recovered ID's and credit cards belonged to victims of other reported crimes. As a result of this investigation, this adult female suspect was also placed under arrest.

Due to the tenacity of Deputies Pitulan and Almdomar Fernandez and their drive to go the extra mile to ensure "no stone goes unturned," two suspects who had victimized numerous persons were stopped and crucial investigative leads were developed to assist in the solving of several additional crimes. Due to their actions, I have selected this dynamic duo as the Lauderdale by the Sea District's Deputies of the Month for May 2022.

COMMUNITY PROGRAMS AND SERVICES: These ancillary programs and services are available to residents on an ongoing basis.

- **Elder Links:** This program offers referral services to elderly residents and other senior citizens in need of medical and mental health care, meal delivery or other social services.
- **Business and Residential Security Surveys:** The Business and Residential Security Survey program teaches participants to secure their business, home or condominium to reduce the likelihood of burglary and theft. Security surveys, conducted by a certified law enforcement security specialist, are provided upon request, at no charge to the business owner or resident.
- **Vacation House Watch Program:** Residents who are traveling out-of-town may register for this program. Deputies will conduct periodic checks of their residence until their return.
- **Neighborhood Crime Prevention Program:** The Neighborhood Crime Prevention program liaison organizes and conducts crime prevention and security seminars at the request of neighborhood civic and condominium associations. We will also help facilitate any Neighborhood Crime Watch programs in which the residents wish to participate.
- **Identity Theft and Scam Prevention Program:** The Identity Theft and Scam Prevention program is designed to inform residents about identity theft and how to lessen their chances of becoming a victim of a scam. Residents are informed on the importance of shredding documents, awareness of suspicious individuals, protection of passwords and use of caution in revealing information. Our Shred-A-Thon to reduce identity theft event is incorporated into this program.
- **Enhanced Marine Law Enforcement Patrol Program:** The BSO Marine Patrol Unit participates in the Enhanced Marine Law Enforcement Grant on behalf of Lauderdale-by-the-Sea. This grant allows for additional maritime patrols throughout the Town's waterways and adjacent ocean area.
- **Citizen Observer Patrol (COP) Program:** COP volunteers are local residents who receive public safety training. They are a tremendous asset to the Town of Lauderdale-by-the-Sea. COP members alternate assisting in administrative duties or patrolling local neighborhoods as an extra pair of eyes and ears to supplement deputy sheriff patrols. COP members also attend monthly patrol information and criminal intelligence briefings. A summary of COP statistical activity is included at the end of this report.

- **Sexual Offender Tracking Program:** There are **no** individuals legally classified as a sexual offender residing within Town limits. The sex offender database is routinely checked by BSO to ensure compliance with State of Florida legal mandates. Existing municipal ordinances prohibit persons classified as sexual offenders or sexual predators from residing within Town limits.
- **Bicycle Patrol:** Deputies utilize specialized patrol bicycles to enhance public safety and community outreach. This mode of patrol allows the deputies to interact one-on-one with our residents and visitors. The patrol bicycles were utilized for a total of 14 ¼ hours this month.
- **All-Terrain Vehicle Patrol:** The ATV / Polaris are primarily utilized on the beach areas in order to conduct patrols to deter criminal activity and maintain the security of the beach-area properties. The ATV patrol is instrumental in marine fisheries regulation enforcement and protection. Deputies used the ATV / Polaris for 374 miles and 34 ¼ hours this month.
- **Crisis Intervention Team / Homeless Outreach Team Programs:** The C.I.T. / H.O.T. program is comprised of specially trained patrol deputies and supervisors who are able to intervene in situations involving persons with mental illness or are otherwise experiencing mental health crises or are homeless and in need of services. Three (3) individuals experiencing homelessness were contacted during the month. One individual was observed trespassing on a commercial property and provided false information to law enforcement and was arrested. Two of the individuals were trespass warned from commercial properties and refused services.
- **Automated License Plate Reader Camera System:** The ALPR system installation was completed in October 2014. The system is proving to be an effective tool to Public Safety. **See Notable Incidents/Arrests below.**
- **e – Alerts:** This information initiative allows Town residents to stay informed, via email or text messages, of important topics such as criminal activity, traffic information, upcoming events, security issues and other important public safety information throughout Broward County and Lauderdale-by-the-Sea. Residents can register for this program through either the Lauderdale-by-the-Sea or the Broward Sheriff's Office internet website @ www.sheriff.org.
- **Electronic Message Board:** The BSO Lauderdale-by-the-Sea district continues to utilize the electronic traffic safety message board at various locations within the Town. This allows the district to alert residents about any traffic problems and other important public safety issues impacting them.
- **SaferWatch:** SaferWatch is an application (app) that gives citizens the power to record or report non-emergency incidents as they happen. It provides another option to the "If you see something, say something" message and allows individuals that "If you see something, SEND something" via a mobile application (app) from your smartphone.
- **TWITTER:** The Broward Sheriff's Office has provided an official Twitter account to Captain Palmer and Lieutenant Wesolowski to provide information to the public via social media. Follow us @BSOLBTS.

SPECIAL EVENTS: These events required the participation of the BSO LBTS district.

N/A

NOTABLE INCIDENTS / ARRESTS:

CASE: 13-2205-000002
DATE/TIME: 05/1/2022 @ 0225 hrs
LOCATION: 4323 N. Ocean Blvd, behind the former rental car building
ARRESTEE: Juvenile
INCIDENT: Possession of Stolen Property (firearm), Felony Possession of Marijuana
SUMMARY: Deputies received a call, in reference to a group of juveniles causing a disturbance to the rear of a closed business. Upon the deputies' arrival, eight juveniles (ages ranging from 13-17) were located to the rear of the business. During the on-scene investigation, deputies located a loaded Smith & Wesson 9mm semi-auto pistol and a high capacity Glock magazine in plain view of the vehicle that they were in. The driver of the vehicle confessed to the firearm belonging to him and a records check revealed that the firearm had been reported stolen from Kentucky during a gym burglary in 2021. Further investigation revealed felony amounts of marijuana and \$993 cash within the vehicle. The driver was determined to be the suspect and was arrested and transported to the Juvenile Assessment Center. One of the remaining children was determined to be a missing person from the City of Fort Lauderdale. The remaining subjects' parents were contacted and responded to the scene to take custody of their children.

CASE: 13-2205-000010
DATE/TIME: 05/01/22 @ 330hrs
LOCATION: 4605 N Ocean #17
ARRESTEE: Jacob Duran-Martinez 12/19/90
INCIDENT: Violation of Probation Warrant, Grand Theft and Possession Cocaine
SUMMARY: Deputy Redl responded to a call in reference to a verbal argument between two friends that may escalate. Upon arrival, Deputy Redl conducted a records check which revealed one of the parties had an active violation of probation warrant. The subject was placed into custody and transported to the BSO Main Jail.

CASE: 13-2205-000179
DATE/TIME: 05/05/2022 @ 1723 hrs
LOCATION: Palm & Ocean
VEHICLE: 2014 White Chevy P-Up
ARRESTEE: Cifuentez-Zelada, Jhonatan 11/17/94
INCIDENT: Traffic Crash w/ DUI Arrest
SUMMARY: Suspect was travelling north on N. Ocean Blvd at the intersection of Palm Ave while driving erratically. Driver attempted to pass another vehicle in the center turn lane as it attempted to make a left into the parking spaces of the hotel. Crash pushed the second vehicle into two other parked cars, the truck continued along its path until it impacted the concrete retaining wall surrounding the pool enclosure. Minor injuries were reported by the other motorists involved. The reckless driver performed roadside sobriety exercises and failed. The driver was subsequently arrested for DUI and transported to the BSO Main Jail.

CASE: 13-2205-000446
DATE/TIME: 05/14/22 @ 2038 hrs
LOCATION: 4352 Poinciana St, Apt #2
INCIDENT: Residential Burglary (vacation rental)
SUMMARY: Victim rented this apartment as an Air B&B for a stay. During their stay they decided to travel to Ohio on 5/11/22 to visit other folks. When they returned on 5/14/22 they re-entered the apartment and discovered some property was possibly missing (small amount of UK pound notes) and things seemed to be moved around in the apartment as if someone had been inside, slept in the bed, showered in the bathroom, left the TV on and ate three cookies. During questioning it would appear another individual, a male friend, also has access to the apartment. The back slider was found to be unlocked but the front door was locked. No signs of forced entry on either door. Victims stated they are leaving for Scotland, their home, shortly and would not be available to assist in the prosecution of any suspect(s). Investigation is ongoing.

CASE: 13-2205-000506
DATE/TIME: 05/16/2022 @ 2020 Hrs
LOCATION: 4319 N Ocean Drive (Walgreens)
ARRESTEE 1: Kyle E Hodson, WM DOB: 01/08/1982
ARRESTEE 2: Anais Avilez, WF DOB: 06/04/1989
INCIDENT: Retail Theft/Felony Warrant/Unlawful possession of personal ID (Over 25)
SUMMARY: Walgreens Management called 911 reference an unknown male who stole a jar of "Bic" lighters from the counter. The stolen property was valued at \$89.56, and management wished to press criminal charges if the suspect was located. There was a ten minute time delay; however, an area canvass was performed and Deputy Pitulan observed two suspects at the corner of Commercial Blvd/A1A. Hodson matched the description of the suspect depicted on video and was later positively identified. Dep Almodovar conducted the on-scene interview and post Miranda, Hodson confessed to the theft. Further investigation revealed that Hodson and Avilez responded to the area in a rented U-Haul van and placed the stolen property inside the van. Consent to search was obtained and the stolen property was recovered from the van. During the search for the stolen property, several identities and credit cards belonging to several people from different states, to include Florida, were also found (28). Avilez was interviewed post Miranda, and she admitted to being the person who had custody and control of the identities. A starter gun was also found and placed into property as evidence. Det. Genovese was contacted and made aware of the investigation. Hodson also had an active felony meth possession warrant out of the state of Georgia. Hodson and Avilez were both arrested and charged accordingly. Both arrestees transported to jail. Investigation is ongoing.

CASE: 13-2205-000618
DATE/TIME: 05/20/2022 0641 hrs.
LOCATION: Commercial Blvd./El Mar Dr.
ARRESTEE: Marcus A. Alexander 10/22/1993
INCIDENT: Traffic Arrest (DWLS)
SUMMARY: Deputy Koos observed the subject driving his 2018 Dodge Journey north on El Mar Drive in the southbound lanes on the approach to Commercial Blvd. The vehicle appeared to have fresh body damage to the front & passenger's side. A traffic stop was conducted at the 4400-Blk. N Ocean Dr. where the subject presented his FL. ID card as ID. A teletype check was conducted and it was revealed that his Florida Driver's License was suspended/revoked 10x since 2019. Previous citations were found in the vehicle for DWLS from 10/28/2021 in Miami Dade County. The subject was placed under arrest and charged accordingly. The vehicle was

towed by Sal's Towing. An area check was conducted along El Mar drive for evidence of a crash but was met with negative results.

CASE: 13-2205-000629

DATE/TIME: 05/20/2022 2024 hrs.

LOCATION: 1 Commercial Blvd (pier)

ARRESTEE: Juvenile

INCIDENT: Robbery (armed)

SUMMARY: While on foot patrol in the downtown area, Sergeant Nicoletti was approached by the attendant from the pier who reported that two juveniles were robbed at gunpoint while on the pier. Nicoletti met with the victims who advised that another juvenile suspect approached them and displayed what appeared to be a firearm in his waistband and demanded the victim's bicycle. While the sergeant was speaking with the victims the suspect rode into the parking lot on the stolen bicycle. Sergeant Nicoletti pursued the suspect on foot and broadcast the description and direction of travel to surrounding units. Deputy Hernandez then observed the suspect ride the stolen bicycle to a motel and fled into one of the units. Units immediately set up a perimeter and requested additional resources due to a believed armed suspect to be inside of the unit. BSO SWAT and Robbery Units responded to the scene and demanded the suspect surrender. After a brief negotiation, the suspect exited the unit, unarmed, and was placed into custody. BSO Detectives obtained a search warrant for the unit and located two Glock magazines; however, no firearm was located. The suspect was arrested and transported to the Juvenile Assessment Center.

CASE: 13-2205-000705

DATE/TIME: 05/23/22 @ 1436 hours

LOCATION: El Mar Dr and Palm Ave Public Parking Lot

SUSPECT: Unknown

INCIDENT: Burglary Conveyance (**valuables in plain view**)

SUMMARY: The victims left their purses in plain view inside of their vehicles and locked their vehicle while they went to the beach. Unknown suspect broke the window to the vehicle and removed the items left in plain view that contained credit cards and money. The victims reported that an array of credit card purchases were unlawfully made with their missing credit cards at different locations within the city of Fort Lauderdale shortly after the crime. Investigation is ongoing.

CASE: 13-2206-000016

DATE/TIME: 4/29/2022 – 5/13/2022 unknown time

LOCATION: 4319 N Ocean Dr. (Walgreens)

SUBJECT: Darius Boyd B/M 3/30/1992

INCIDENT: Theft Retail/Grand (Employee Theft)

SUMMARY: Walgreens Asset Protection began their own internal investigation after information was received that an employee (Darius Boyd) was involved in the theft of a large amount of liquor between 4/29 & 5/13. During their investigation, they found that Darius fraudulently processed numerous bottles of liquor by entering the purchase on a register then voiding the item. He would then place the items in a box allowing an unknown accomplice to exit the store with the items without paying for them. All of these transactions to include the removal of the items were all captured on video surveillance. On 5/28/2022, they called Darius into the office to discuss the incident. He immediately left the store and has not been seen or heard from since. Total loss at the time of this report is \$859.92. Investigation is ongoing.

MONTHLY ARREST LOGS:

M	Larceny-Grand Theft Greater than \$750 Less than \$5K	4105	N Ocean Dr
F	Battery on Person 65 Years of Age or Older	4220	El Mar Dr
M	Burglary Structure - Unoccupied/Unarmed	4340	Seagrape Dr
M	Larceny-Grand Theft of Firearm	4301	N Ocean Dr
M	Warrant - Violation of Probation (VOP)	4605	N Ocean Dr
F	Disordely Intoxicated at a Public Place causing Disturbance	4644	El Mar Dr
M	DUI - Alcohol or Drugs 1st Offense	4200	N Ocean Dr
M	Larceny-Petit Theft 2nd Degree, 1st Offense	4319	N Ocean Dr
F	Unlawful Possession - Personal ID of Another (5 or More)	4319	N Ocean Dr
M	Drive while License Suspended/Revoked/Canceled with Knowledge	4500	El Mar Dr
M	Fail to Register or Provide Information as Career Offender	1481	S Ocean Blvd
F	Fraud/Imperson/False ID given to LEO	4201	N Ocean Dr
M	Possession of Cannabis Less than 20 Grams	4500	El Mar Dr
M	Driving without Valid License	4652	Poinciana St

CRIME STATISTICS:

CRIME	CURRENT MONTH	PRIOR MONTH	2021 YTD	2022 YTD
AUTO THEFT	0	3	6	5
BURGLARY-BUSINESS	0	0	1	0
BURGLARY-CONVEYANCE	1	2	12	4
BURGLARY-RESIDENCE	1	1	2	4
BURGLARY-STRUCTURE	0	1	0	0
FORCIBLE SEX	0	0	0	0
ARSON	0	0	0	0
ASSAULT-AGGRAVATED	0	0	2	0
HOMICIDE	0	0	0	0
ROBBERY	1	0	1	1
THEFT-GRAND	0	2	3	13
THEFT-PETIT	1	3	17	17
TOTALS	4	12	44	45

CITIZEN OBSERVER PATROL STATISTICAL SUMMARY:

COP Activity	Total
Number of Volunteers	36
COP Hours Worked - Month	85
COP Patrol Miles - Month	142
COP Hours Worked - YTD	849
COP Patrol Miles - YTD	1502

COP Bike Patrol Hours - Month	0
COP Bike Patrol Hours - YTD	14

COP Beach Patrol Hours -- Month	16
COP Beach Patrol Hours - YTD	134

RESERVE DEPUTY ASSISTANCE: Reserve Deputies are part-time, fully-sworn deputies who provide supplemental staffing to LBTS, when available, at NO cost to the Town.

	Month	2022 YTD
Reserve Deputy - Days Worked	6	27
Reserve Deputy - Hours Worked	43.5	237

MONTHLY STAFFING AND STATISTICAL REPORT:

The May 2022 Monthly Staffing and Statistical Report is attached.



Lauderdale by the Sea Monthly Activity MAY 2022

Reports/Calls	
Miscellaneous Service	
Event Reports	44
Accidents	15
Calls for Service	982

Traffic	
Types of Citation	
Non-Moving / Moving Citation	61
Parking	0
Warnings	153
Total Citations	214

Arrests	
Type of Arrest	
Felony	4
Misdemeanor	4
NTA	0
Warrant	1
DUI	1
NIC (Felony)	3
NIC (Misdemeanor)	0
DV (Felony)	0
DV (Misd.)	0
M / Felony Warrant	1
Total Arrests	14

Time Worked	
Hours Worked	
Bike Patrol	14.25
Court Overtime	3
Training	83.5
Detached	40
Other Overtime	103
Days Worked	31

General	
FI	16
Truant	0
Truant Debriefed	0
Elder Link	0

Narrative
ATV/UTV: 374 Miles / 34.25 Hours Reserve Deputies worked 6 shifts (43.5 hrs)



**MONTHLY STAFFING AND STATISTICAL REPORT
LAUDERDALE-BY-THE-SEA DISTRICT
May 31, 2022**

CURRENT STAFFING ALLOCATIONS

Position	Budgeted Positions	Actual Positions	Vacant Positions
District Chief	1	1	
Executive Lieutenant	1	1	
Sergeant	4	4	
Deputy Sheriff	19	19	
Community Service Aide	1	1	
Administrative Specialist	1	1	
Clerical Specialist (P/T)	1	1	
TOTAL	28	28	0

PERSONNEL ON LIGHT DUTY, PROMOTED, TRANSFERRED, ETC.

Name	CCN	Status	Circumstances
Sergeant Craig Bachan	7892	FMLA	Illness
Deputy James Goodwin	4481	Assigned	New Hire

DETACHED PERSONNEL / LOCATION

Name	CCN	Detached to	Reason	Hours
Detective Glen Genovese	13738	QRF	Adjunct Training	10
Deputy Jerry Hopkins	14555	Port Everglades	Fleet Week	12
Deputy Matthew Garner	20124	Port Everglades	Fleet Week	12
Deputy Michael Kratz	11289	Pembroke Park	Faith & Green Event	6
TOTAL				40



LAUDERDALE BY THE SEA DISTRICT
NEARBY SEX OFFENDERS (2 Mile Radius) – MAY, 2022



ANTHONY MANGANARO JR.

11/08/1965
2751 NE 58th St
Fort Lauderdale, FL 33308

SEX OFFENSE, OTHER
STATE (ATTEMPTED
DISSEMINATE INDECENT
MATERIAL TO MINORS
1ST DEGREE)
(GUILTY/CONVICTED –
11/20/2003)
New York, NY



MICHAEL DAVID SCHMEHL

05/26/1974
4141 Bayview Dr.
Ft. Lauderdale, FL 33308

SEX OFFENSE, OTHER
STATE (SEXUAL
ASSAULT)
(GUILTY/CONVICTED
– 08/26/1998)
Bucks, PA



ANGEL MAURY

01/22/1966
4011 N Ocean Blvd. #314
Fort Lauderdale, FL 33308
SEX BAT/COERCES BY THREAT;
F.S. 794.011(4)(b)

SEX BAT BY ADULT/VCTM
UNDER 12; F.S. 794.011(2) **TIMES 2**
Lewd or lascivious molestation
victim under 12 years offender 18
or older; F.S. 800.04(5)(b) ((2
COUNTS)) **TIMES 2**

Lewd, Lascivious batt sex
w/victim 12-15 years old; F.S.
800.04(4)(a) **TIMES 2**
Unlawful Sexual Activity with
Certain Minors 16/17 yr old; F.S.
794.05(1)

(GUILTY/CONVICTED –
10/28/2013)
Broward, FL



LAUDERDALE BY THE SEA DISTRICT
NEARBY SEX OFFENDERS (2 Mile Radius) – MAY, 2022



**DAVID RAPHAEL
ROSENRAUCH**

07/26/1971
3100 NE 46th ST.
Fort Lauderdale, FL 33308

PROV.OBSCENE
MAT.MINOR; F.S. 847.0133
(PRINCIPAL)

SEXUAL PERFORMANCE BY
A CHILD(POSSESS PHOTO OR
PICTURE); F.S. 827.071(4)
(PRINCIPAL)

PRODUCE, DIRECT,
PROMOTE SEXUAL
PERFORM. BY CHILD; F.S.
827.071(3) (PRINCIPAL IN
ATTEMPT)

ADJUDICATION WITHHELD
11/12/1996
Lake, FL

**NO
IMAGE**

MURPHY HANDY

11/04/1956
1500 S Ocean Blvd.
Apt: 1105 Pompano
Beach, FL 33062

ABSCONDED FROM

PROBATION

LEWD,LASCIVIOUS
CHILD U/16; F.S. 800.04
(PRINCIPAL)

(GUILTY/CONVICTED
- 09/21/1995)

Broward, FL



JAMES ORLIN CLARKE

05/14/1980
4011 N Ocean Blvd. #105
Fort Lauderdale, FL 33308

Ocean Reef Hotel
SEX OFFENSE, OTHER
STATE (3RD DEGREE
CRIMINAL SEXUAL
CONDUCT-PERSON 13 TO
15)

(GUILTY/CONVICTED -
11/09/1999)

Macomb, MI



Agenda Item No: 7.b

Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Chief Judson Hopping, VFD

Submitting Department: Public Safety

Item Type: Report

Agenda Section: PUBLIC SAFETY DISCUSSION

Subject Title: VFD May 2022 Activity Report

Recommendation: Accept/Approve

Attachments: Ex.1- VFD May 2022 Report



Lauderdale-By-The-Sea Volunteer Fire Department

Overview

During the month of May 2022, the Volunteer Fire Department continued its focus on fire prevention for high-rise buildings and commercial properties. There were 22 annual fire inspections, 10 re-inspections, and 1 complaint, which was addressed.

Responses:

The Volunteer Fire Department responded to 40 fire rescue calls within the limits of our contract.

- Of the 40 emergency fire calls dispatched, there were 13 fire alarms /1 smoke investigation, 5 vehicle accident w/injuries, 2 elevator rescues, 1 drowning, and 18 "other" fires.
- There were 113 medical 911 calls for May 2022. The department was dispatched to 16 of those calls, of which, 7 were cleared by M12 or the chief on duty. E12 provided assisted on 8 of those calls to M12/212, and provided 1st responder care until M12 arrival on 1.

Training:

The Volunteer Fire Department had 9 Regular in-town, and 32 Associate out-of-town members for a total of 41 active members.

There were 4 fire drills and a new class orientation/P.O. training for the month of May.

- 80 Hrs - Fire drills
- 52 Hrs - Orientation/P.O.'s

A total of 132+ hours were spent in the month of May on training.

In closing, the Volunteer Fire Department will continue to improve and increase its members training, as required by ISO and established state training curriculums. We continue to recruit new members through the fire academies, our website, and local town events.

Respectfully,

A handwritten signature in black ink, appearing to read "Judson Hopping".

Judson Hopping,
Fire Chief



Town of Lauderdale-By-The-Sea Fire Department Monthly Report May 2022

	Regular In - Town	Associate Out of Town
Active Member	9	32
Fire 1 non-certified	0	0
Fire 1 Certified	2	0
Fire II Certified	7	32
CPR/1 st Responder	5	10
EMT-B (FL)	2	17
Paramedic (FL)	2	5

Emergency 911 Calls

Fire/Rescue	40
Total Medical 911 calls	113
Medical calls V F D Not Dispatched	97
Medical calls V F D Dispatched	16
Medical calls Canceled by COD/M12	7
Medical calls V.F D provided care/assisted	9

Training

132++ Total Hrs.

Firefighter & New Class Orientation/P O 's	80 Hrs
New class Orientation/P O.'s	52 Hrs

Station Hours

2,481.75+ Total Hrs.

Firefighter Station Watch	1,537.25+ Hrs
Ocean Rescue patrol	200.5 + Hrs
Chief on Duty/Command	744 Hrs

LBTS Volunteer Fire Department - May 2022, Active Roster

Last Name	First Name	LBTS FF No.	Membership	*Town Resident	Rank	Fire Certifications	EMS Certification	MTD Calls	YTD Calls
Arellano	Brandy		Associate Member		Firefighter	Firefighter II	EMT-B (FL)	0	0
Azam	Saeed	181075	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	0	0
Benrub	Aaron	173349	Associate Member		Driver Engineer	Firefighter II	Paramedic (FL)	3	36
Besosa	Jose	193537	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	8	19
Cabrera	Ricardo	177336	Associate Member		Firefighter	Firefighter II	CPR for healthcare provider	1	37
Carlton	Ryan	186384	Associate Member		Lieutenant	Firefighter II	EMT-B (FL)	7	59
Cosenza	Vincent	169533	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	2	49
Cowles	James	186248	Regular Member	*	Firefighter	Firefighter I	CPR for healthcare provider	42	262
DeZayas	Mauricio	186553	Associate Member		Firefighter	Firefighter II	CPR for healthcare provider	5	13
Edouard	Myriam	708	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	0	48
Fair	Deonta	191412	Associate Member		Firefighter	Firefighter II	CPR for healthcare provider	2	19
Ferreria	Paul	183881	Regular Member	*	Firefighter	Firefighter II	EMT-B (FL)	0	0
Fixman	Daniella	190965	Associate Member		Firefighter	Firefighter II	CPR for healthcare provider	2	39
Hernandez	Andy	189053	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	0	0
Hernandez	Rosa	190618	Associate Member		Firefighter	Firefighter II	CPR for healthcare provider	8	37
Hopping	Judson	054	Regular Member		Fire Chief	Firefighter II - D/E - Officer I	EMT-B (FL)	14	85
Horan	Sean	177190	Regular Member		Driver Engineer	Firefighter I - D/E	CPR for healthcare provider	2	50
Kahler	Derek	190471	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	7	12
Kane	Mark	155	Associate Member		Captain	Firefighter II - D/E - Officer I	EMT-B (FL)	12	123
Louvaris	John	078	Regular Member		Deputy Chief	Firefighter II - D/E - Officer II	CPR for healthcare provider	34	285
Maggard	Dylan	165765	Associate Member		Driver Engineer	Firefighter II - D/E	Paramedic (FL)	11	47
Mangin	Andrew	735	Associate Member		Driver Engineer	Firefighter II - D/E	Paramedic (FL)	3	37
Nemia	John	190426	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	3	38
Neves	Lucas	183412	Associate Member		Firefighter	Firefighter II	CPR for healthcare provider	5	25
Paine	Kyle	173	Regular Member		Firefighter	Firefighter II	EMT-B (FL)	1	8
Paine	Riley	704	Regular Member		Battalion Chief	Firefighter II - D/E - Officer II	Paramedic (FL)	28	204
Paine	Stephen	140	Regular Member		Fire Marshal	Firefighter II	CPR for healthcare provider	11	106
Piper	Kyle	184815	Associate Member		Firefighter	Firefighter II	CPR for healthcare provider	4	38
Porcelli	Joseph	184121	Associate Member		Firefighter	Firefighter II	Paramedic (FL)	7	18
Ritchey	Dylan	160895	Associate Member		Firefighter	Firefighter II	CPR for healthcare provider	5	22
Salzman	Samuel	185009	Associate Member		Firefighter	Firefighter II	CPR for healthcare provider	0	0
Samier, Jr	Thomas	187730	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	8	57
Secord	Samantha	192788	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	7	13
Selesky	Julie	190910	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	0	0
Shuyler	Justin	189663	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	7	12
Silverstone	James	025	Regular Member	*	Driver Engineer	Firefighter II	CPR for healthcare provider	9	52
Stewart	Theodore	190140	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	7	38
Swerdlhoff	Tyler	189739	Associate Member		Firefighter	Firefighter II	CPR for healthcare provider	5	42
Warden	Stephanie	195840	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	3	12
Webber	Tore	186035	Associate Member		Firefighter	Firefighter II	Paramedic (FL)	0	0
Wieske	Julia	186046	Associate Member		Firefighter	Firefighter II	EMT-B (FL)	0	0

Monthly Activity Report - May 2022

Date	Fire/Rescue Calls	Event Description	Start Time	End Time	No. of FF
04-May-22	4137 Bougainville Drive	Smoke investigation	3:06:00 AM	3:20:00 AM	5
04-May-22	3900 North Ocean/Palm	Accident w/injuries	8:54:00 AM	9:09:00 AM	4
04-May-22	4344 El Mar Drive	Fire alarm	9:34:00 AM	9:43:00 AM	5
05-May-22	Seagrape & N. Tradewinds	Other fire animal in the drain	7:47:00 AM	7:57:00 AM	5
05-May-22	4208 N. Ocean Blvd.	Accident w/injuries	5:23:00 PM	7:56:00 PM	6
06-May-22	1973 South Ocean Blvd.	Other fire svc call wrong zone	2:47:00 PM	11:54:00 AM	6
07-May-22	Datura/Beach	Other fire intoxication pt on beach	3:36:00 PM	4:08:00 PM	4
09-May-22	4220 El Mar Drive	Other fire ducks or frogs in drain	7:49:00 AM	7:59:00 AM	6
10-May-22	1460 South Ocean Blvd.	Fire alarm	9:24:00 AM	9:34:00 AM	5
10-May-22	N. Ocean/Imperial Ln.	Accident	2:32:00 PM	3:14:00 PM	4
10-May-22	4051 North Ocean Drive	Other fire assisted residents w/relocation	2:54:00 PM	3:14:00 PM	4
11-May-22	4540 Bougainville Dr	Other fire keys in the drain	6:15:00 PM	6:49:00 PM	5
12-May-22	3230 Fiesta Way	Other fire water leak	12:22:00 PM	12:37:00 PM	4
12-May-22	1460 South Ocean Blvd.	Fire alarm	9:26:00 AM	9:40:00 AM	5
13-May-22	1948 Sailfish Drive	Fire alarm	11:00:00 AM	11:12:00 AM	4
16-May-22	4405 North Ocean Drive	Other fire wash down	11:33:00 PM	11:42:00 PM	2
17-May-22	1965 South Ocean Blvd.	Other fire knox box	8:51:00 AM	10:10:00 AM	3
17-May-22	4221 Bougainville Drive	Fire alarm	3:49:00 PM	4:20:00 PM	7
17-May-22	1600 South Ocean Blvd	Other fire transport from beach	4:55:00 PM	5:10:00 PM	6
17-May-22	4660 El Mar Drive	Drowning 2 divers on kayak no distress	7:24:00 PM	7:52:00 PM	5
18-May-22	4900 North Ocean Blvd.	Fire alarm	9:27:00 AM	9:54:00 AM	7
18-May-22	1900 South Ocean Blvd	Fire alarm	6:55:00 PM	7:41:00 PM	9
18-May-22	4249 Bougainville Drive	Other fire service call waterleak	7:42:00 PM	8:44:00 PM	9
19-May-22	4629 Poinciana Street	Other fire welfare check	7:50:00 AM	7:58:00 AM	6
19-May-22	5200 North Ocean Drive	Other fire seaturtle in distress on shoreline	3:13:00 PM	4:44:00 PM	4
20-May-22	4636 El Mar Drive	Fire alarm	5:57:00 AM	6:09:00 AM	4
20-May-22	1430 South Ocean Blvd.	Fire alarm	8:33:00 AM	8:46:00 AM	7
20-May-22	2000 South Ocean Blvd	Fire alarm	5:15:00 PM	5:35:00 PM	4
21-May-22	4660 El Mar Drive	Fire alarm	12:39:00 AM	1:16:00 AM	6
21-May-22	4660 El Mar Drive	Fire alarm	1:19:00 AM	2:05:00 AM	6
21-May-22	N. Ocean/Commercial	Vehicle accident	5:56:00 PM	6:05:00 PM	6
21-May-22	4625 Poinciana Street	Other fire svc call	1:17:00 PM	1:23:00 PM	3
25-May-22	4109 North Ocean Drive	Other fire svc call retrieve phone from drain	4:15:00 PM	4:31:00 PM	6
26-May-22	4405 El Mar Drive	Other fire svc call washdown	12:27:00 PM	12:36:00 PM	4
27-May-22	98 Commercial Blvd	Vehicle accident	9:00:00 AM	9:14:00 AM	6
29-May-22	1800 South Ocean Blvd	Elevator rescue	11:08:00 AM	11:27:00 AM	6
30-May-22	4244 El Mar Drive	Other fire transported diver off beach	9:47:00 AM	11:07:00 AM	4
30-May-22	Seagrape & Maine Ct.	Other fire animal stuck in drain	11:10:00 AM	11:22:00 AM	5
30-May-22	1800 South Ocean Blvd	Elevator rescue	11:23:00 AM	11:40:00 AM	5
31-May-22	5200 North Ocean Drive	Fire alarm	1:16:00 PM	1:34:00 PM	5

Total Calls 40

Date	First Responder	Event Description	Start Time	End Time	No. of FF
03-May-22	Codrington Dr	medical, manpower only, no medical	9:42:00 AM	10:00:00 AM	5
04-May-22	South Ocean Blvd.	medical, E12 assisted M12	9:47:00 PM	10:54:00 PM	3
07-May-22	North Ocean Blvd.	medical, manpower only, no medical	9:50:00 AM	9:59:00 AM	5
07-May-22	North Ocean Drive	medical, Ft. Ldile zone	3:28:00 PM	3:41:00 PM	4
08-May-22	Commercial Blvd.	medical, 812/OR212 assisted M12	1:05:00 PM	1:51:00 PM	3
08-May-22	Commercial Blvd	medical, canceled by DLE	1:18:00 PM	1:21:00 PM	3
09-May-22	Royal Coast	medical, manpower only, no medical	4:09:00 AM	4:24:00 AM	2
09-May-22	Bougainville Drive	medical, E12 cleared	9:04:00 AM	9:36:00 AM	6
10-May-22	Codrington Drive	medical, manpower only, no medical	8:25:00 PM	8:38:00 PM	7
16-May-22	North Ocean Drive	medical, E12 cleared	10:38:00 AM	11:25:00 AM	6
17-May-22	South Ocean Blvd.	medical, E12 cleared	11:48:00 AM	11:51:00 AM	6
26-May-22	Seaward Drive	medical, E12 assisted PD	10:26:00 PM	11:26:00 PM	3
28-May-22	North Ocean Blvd	medical, E12 canceled by M12	8:50:00 PM	9:18:00 PM	4
29-May-22	South Ocean Blvd	medical, E12 cleared by 812	4:41:00 PM	5:12:00 PM	5
29-May-22	Bougainville Drive	medical, manpower only, no medical	4:32:00 PM	4:52:00 PM	5
31-May-22	South Ocean Blvd.	medical, provided 1st responder care until M12 arrived	9:41:00 AM	10:30:00 AM	5

Total Calls 16

Date	Drill/Training	Event Description	Start Time	End Time	No. of FF
02-May-22	Station 12	Tesla Model X, S 3 Electrical system & extrication	6:00:00 PM	10:00:00 PM	4
09-May-22	Station 12	Electric vehicles, charging system How to secure battery & high voltage sys	6:00:00 PM	10:00:00 PM	6
19-May-22	Station 12	Electric system onto Hybrid, & Tesla cars. tools needed for extrication	6:00:00 PM	10:00:00 PM	5
26-May-22	Station 12	Cribbing w/spreaders. lifting & using BX cribbing	6:00:00 PM	10:00:00 PM	5
31-May-22	Admin Office	New class orientation/bunker gear	6:00:00 PM	10:00:00 PM	13

Date	Ocean Rescue	Event Description	Start Time	End Time	No. of FF
01-May-22	Beach	Ocean rescue patrol; 10-3p & 4-5p Air Show weekend	10:00:00 AM	3:00:00 PM	4
02-May-22	Beach	Ocean rescue patrol; 10-11a, 1-2p, 4-5p & 5-30 picked up Jet ski	11:00:00 AM	2:00:00 PM	2
03-May-22	Beach	Ocean rescue patrol; 10-11a & 4-45p-5-30p	1:00:00 PM	2:45:00 PM	2
04-May-22	Beach	Ocean rescue patrol; 10-30-11-30a, & 1-30-2-30p	11:30:00 AM	1:30:00 PM	2
05-May-22	Beach	Ocean rescue patrol; 10-11a	10:15:00 AM	11:00:00 AM	2
05-May-22	Beach	Ocean rescue patrol; 1-2p & 4-5p	1:00:00 PM	2:45:00 PM	2
06-May-22	Beach	Ocean rescue patrol; 10-11a, 1-2p, & 4-5p	11:30:00 AM	2:00:00 PM	2
07-May-22	Beach	Ocean rescue patrol; 10-30-11-30a & 1-30-4-30p	12:30:00 PM	4:30:00 PM	4
08-May-22	Beach	Ocean rescue patrol; 9-20-9-40a, 10-30-11-30a, 12-05-1-35p, 2-5-15p, & 5-20-5-50p	11:00:00 AM	3:00:00 PM	2
09-May-22	Beach	Ocean rescue patrol; 10-11a, 1-2p, & 4-5p	11:30:00 AM	2:00:00 PM	2
10-May-22	Beach	Ocean rescue patrol; 10-30a-11-30a, 1-15-2-15p & 4-30-5-30p	11:00:00 AM	2:00:00 PM	2
11-May-22	Beach	Ocean rescue patrol; 10-11a, 12-1p, & 4-5p	11:30:00 AM	2:00:00 PM	3
12-May-22	Beach	Ocean rescue patrol; 9-45-10-45a, 11-12n, 1-2p, & 3-30-4-30p	10:30:00 AM	2:30:00 PM	2
13-May-22	Beach	Ocean rescue patrol; 09-30-10-10a, 11-11-50a, 1-2p, & 4-15-5-15p	11:00:00 AM	2:00:00 PM	2
14-May-22	Beach	Ocean rescue patrol; 10-12n, 1-3p, & 4-5p	12:00:00 PM	5:00:00 PM	2
16-May-22	Beach	Ocean rescue patrol; 10-10-40a, 1-2p, 2-45-3-45p, & 5-15-6-15pm	11:00:00 AM	2:00:00 PM	2
17-May-22	Beach	Ocean rescue patrol; 9-45-10-45a, 11-30-12-30p, 1-20-2-10p, & 4-20-5-30	11:00:00 AM	2:30:00 PM	2
18-May-22	Beach	Ocean rescue patrol; 10-11a, 12-1p, 2-3p & 4-30-5p	11:00:00 AM	2:30:00 PM	2
19-May-22	Beach	Ocean rescue patrol; 9-45-10-45a, 12-1p, & 2-30-5-30p	11:00:00 AM	2:15:00 PM	2
20-May-22	Beach	Ocean rescue patrol; 10-11a & 3-4p	12:00:00 PM	1:30:00 PM	2
21-May-22	Beach	Ocean rescue patrol; 10-11a, 11-30-12n, & 1-4-30p	11:00:00 AM	4:00:00 PM	2
22-May-22	Beach	Ocean rescue patrol; 11-30-12-30p, 1-1-45p, 3-4-15p, & 6-6-30	1:00:00 PM	4:30:00 PM	3
23-May-22	Beach	Ocean rescue patrol; 10-11a, 1-2p & 4-5p	11:00:00 AM	1:30:00 PM	2
24-May-22	Beach	Ocean rescue patrol; 10-11a, 12-1p, 2-3p & 405p	11:00:00 AM	2:00:00 PM	2
25-May-22	Beach	Ocean rescue patrol; 10-10-30a, 12-1p, 2-3p, & 4-5p	12:00:00 PM	3:00:00 PM	2
26-May-22	Beach	Ocean rescue patrol; 10-11a, 11-30-12n, 2-45-3-30p & 5-5-30p	12:00:00 PM	2:45:00 PM	2
27-May-22	Beach	Ocean rescue patrol; 10-15-11-15a, 2-15-3-15p, 4-15-5-30p	11:00:00 AM	2:00:00 PM	2
28-May-22	Beach	Ocean rescue patrol; 10-11-30a, 1-2p, 4-5-30p	11:30:00 AM	3:00:00 PM	2
31-May-22	Beach	Ocean rescue patrol; 10-45-11-45a, 1-45-2-45p & 3-30-4-30p	11:00:00 AM	1:30:00 PM	2

*Ocean Rescue patrol consist of checking poles/life rings, educating public on flags, rips currents & any fire related issued near or on the beach.

Unit Response Time 3- Month Average

May-22

Apparatus	Batt. Chief 12	Engine 12	Engine 212	Squirt 12
Call Count	44	49	5	5
Response Time	0 04:54	0 05:05	0 00 00	0 00:00

Total Average Response Time : 4:43

Apr-22

Apparatus	Batt. Chief 12	Engine 12	Engine 212	Squirt 12
Call Count	36	46	2	1
Response Time	0 04 53	0 04:47	0:00 00	0 00.00

Total Average Response Time : 4:39

Mar-22

Apparatus	Batt. Chief 12	Engine 12	Engine 212	Squirt 12
Call Count	30	48	2	5
Response Time	0 05 17	0 05 12	0 00 00	0 00:00

Total Average Response Time : 4:10



Agenda Item No: 7.c

Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Brooke Liddle, AMR

Submitting Department: Public Safety

Item Type: Report

Agenda Section: PUBLIC SAFETY DISCUSSION

Subject Title: AMR May 2022 Activity Report

Recommendation: Accept/Approve

Attachments: Ex.1- AMR May 2022 Report

Response Date	Address	Dispatched	Enroute	On Scene
5/1/2022	400 BLK Poinciana St	03:44:19	03:45:33	03:47:28
5/1/2022	200 BLK Codrington Dr	07:15:40	07:17:25	07:19:36
5/1/2022	100 BLK Commercial Blvd	14:16:11	14:20:11	14:20:14
5/1/2022	4600 BLK N Ocean Dr	15:06:25	15:07:09	15:07:09
5/1/2022	4300 BLK Bougainvilla Dr	18:35:41	18:37:27	18:40:42
5/1/2022	4300 BLK N Ocean Dr	20:45:33	20:46:31	20:52:04
5/1/2022	Commerical Blvd/N Ocean Dr	21:26:03	21:26:27	21:30:05
5/2/2022	4200 BLK Seagrape Dr	00:17:21	00:19:34	00:21:28
5/2/2022	4600 BLK Poinciana St	01:04:40	01:07:08	01:08:44
5/2/2022	4600 BLK N Ocean Dr	09:27:18	09:28:57	09:29:48
5/2/2022	4100 BLK Bougainvilla Dr	13:06:43	13:09:53	13:11:26
5/2/2022	100 BLK Commercial Blvd	18:52:01	18:54:29	18:55:28
5/2/2022	3900 BLK N Ocean Dr	20:18:18	20:20:42	20:22:08
5/3/2022	200 BLK Commercial Blvd	02:33:10	02:33:52	02:36:08
5/3/2022	5200 BLK N Ocean Blvd	12:29:26	12:30:50	12:32:29
5/3/2022	1900 BLK E Terra Mar Dr	17:42:22	17:43:30	17:47:41
5/4/2022	3900 BLK N Ocean Dr	08:54:53	08:55:49	08:59:01
5/4/2022	1900 BLK S Ocean Blvd	21:47:44	21:49:45	21:52:15
5/5/2022	200 BLK Imperial Ln	12:31:26	12:31:40	12:34:39
5/5/2022	4200 BLK N Ocean Dr	17:23:24	17:24:37	17:27:15
5/5/2022	5400 BLK N Ocean Blvd	21:35:54	21:36:24	21:40:06
5/6/2022	5100 BLK N Ocean Blvd	15:22:46	15:24:37	15:26:28
5/7/2022	4300 BLK N Ocean Blvd	15:30:03	15:30:15	15:33:29
5/7/2022	1500 BLK S Ocean Blvd	20:03:11	20:03:27	20:07:38
5/8/2022	100 BLK Commercial Blvd	12:26:37	12:27:11	12:28:42
5/8/2022	100 BLK Commercial Blvd	13:06:00	13:07:54	13:09:44
5/9/2022	4300 BLK Bougainvilla Dr	09:05:54	09:06:23	09:07:50
5/9/2022	2000 BLK S Ocean Blvd	13:37:11	13:39:01	13:41:26
5/9/2022	5100 BLK N Ocean Blvd	16:02:21	16:04:29	16:05:45
5/9/2022	4600 BLK El Mar Dr	17:24:46	17:26:12	17:28:01
5/10/2022	4600 BLK N Ocean Dr	16:54:04	16:57:21	16:54:55
5/10/2022	4600 BLK N Ocean Dr	23:42:14	23:42:47	23:43:47
5/11/2022	N Ocean Dr / Pine Ave	08:44:10	08:46:40	08:48:12
5/11/2022	4200 BLK Bougainvilla Dr	19:54:52	19:56:00	19:58:18
5/11/2022	100 BLK Commercial Blvd	22:12:52	22:13:10	22:15:05
5/13/2022	1400 BLK S Ocean Blvd	13:35:06	13:35:17	13:38:42
5/14/2022	Imperial Ln / Sr-A1a	16:47:31	16:49:39	16:51:04
5/14/2022	2000 BLK S Ocean Blvd	20:52:43	20:53:20	20:56:11
5/15/2022	4200 BLK Bougainvilla Dr	13:42:10	13:42:32	13:44:46
5/16/2022	4500 BLK Poinciana St	09:18:35	09:20:52	09:21:38
5/16/2022	4500 BLK N Ocean Dr	10:38:57	10:38:57	10:40:13
5/17/2022	4500 BLK Bougainvilla Dr	00:55:43	00:57:24	00:59:15
5/17/2022	5000 BLK N Ocean Blvd	08:09:15	08:09:20	08:10:07
5/17/2022	1900 BLK S Ocean Blvd	08:53:11	08:53:19	08:57:05
5/17/2022	1400 BLK S Ocean Blvd	10:17:10	10:20:14	10:21:10
5/17/2022	2000 BLK S Ocean Blvd	11:48:24	11:50:50	11:53:06

5/17/2022	5000 BLK N Ocean Dr	14:43:55	14:45:33	14:47:03
5/17/2022	4200 BLK Bougainvilla Dr	15:52:33	15:54:00	15:56:03
5/17/2022	1600 BLK S Ocean Blvd	16:57:20	16:57:33	17:00:19
5/17/2022	4600 BLK El Mar Dr	19:24:32	19:27:05	19:27:07
5/18/2022	4300 BLK N Ocean Dr	12:53:06	12:53:42	12:57:07
5/18/2022	1400 BLK S Ocean Blvd	17:21:18	17:21:48	17:25:05
5/18/2022	1900 BLK S Ocean Blvd	18:59:00	18:59:58	19:02:14
5/18/2022	4200 BLK Bougainvilla Dr	19:44:26	19:46:26	19:46:28
5/18/2022	4500 BLK Bougainvilla Dr	20:52:42	20:53:36	20:54:54
5/18/2022	1500 BLK S Ocean Blvd	22:51:01	22:52:14	22:55:57
5/19/2022	4600 BLK Poinciana St	07:51:49	07:55:44	07:55:46
5/19/2022	Commercial Blvd/E Trade Winds Ave	10:21:50	10:23:47	10:25:08
5/19/2022	5000 BLK N Ocean Blvd	21:34:17	21:36:28	21:38:22
5/20/2022	5000 BLK N Ocean Blvd	23:52:21	23:54:26	23:55:59
5/21/2022	200 BLK Hibiscus Ave	08:09:44	08:11:20	08:12:27
5/21/2022	4400 BLK N Ocean Dr	14:50:56	14:52:40	14:54:03
5/21/2022	N Ocean Dr / Commercial Blvd	17:59:17	17:59:35	18:05:06
5/21/2022	El Mar Dr / Commercial Blvd	18:52:52	18:55:17	18:56:57
5/21/2022	1900 BLK S Ocean Blvd	21:43:29	21:45:04	21:48:07
5/22/2022	1800 BLK S Ocean Blvd	10:27:11	10:29:45	10:32:05
5/22/2022	5500 BLK N Ocean Blvd	17:33:39	17:37:21	17:37:56
5/22/2022	5200 BLK N Ocean Blvd	23:48:03	23:50:33	23:52:15
5/23/2022	1400 BLK S Ocean Blvd	05:15:15	05:16:09	05:21:48
5/23/2022	5200 BLK N Ocean Blvd	06:03:04	06:07:12	06:07:25
5/23/2022	4500 BLK Bougainvilla Dr	10:53:14	10:56:53	10:56:58
5/23/2022	1800 BLK S Ocean Blvd	13:24:41	13:26:29	13:28:14
5/23/2022	5200 BLK N Ocean Blvd	14:27:00	14:28:04	14:29:49
5/23/2022	4300 BLK N Ocean Dr	23:09:55	23:10:27	23:12:29
5/24/2022	4400 BLK El Mar Dr	01:22:52	01:23:10	01:25:50
5/24/2022	1900 BLK S Ocean Blvd	18:36:31	18:36:53	18:40:04
5/24/2022	5400 BLK N Ocean Blvd	19:52:19	19:52:52	19:54:44
5/24/2022	5200 BLK N Ocean Blvd	23:34:34	23:34:59	23:37:25
5/25/2022	4400 BLK Seagrape Dr	11:04:18	11:05:24	11:07:39
5/25/2022	4200 BLK N Ocean Dr	13:54:45	14:00:48	13:59:15
5/25/2022	4400 BLK Seagrape Dr	18:42:36	18:43:50	18:46:41
5/25/2022	4600 BLK N Ocean Dr	19:33:45	19:34:35	19:36:47
5/26/2022	4300 BLK N Ocean Dr	00:42:48	00:43:06	00:46:42
5/26/2022	5200 BLK N Ocean Blvd	08:14:14	08:14:34	08:18:50
5/26/2022	3200 BLK Seaward Dr	22:27:25	22:28:07	22:32:08
5/27/2022	4200 BLK Seagrape Dr	02:25:12	02:26:49	02:31:10
5/27/2022	100 BLK Commercial Blvd	09:00:52	09:03:34	09:03:37
5/27/2022	100 BLK Commercial Blvd	22:07:23	22:09:17	22:10:48
5/28/2022	200 BLK Commercial Blvd	15:21:37	15:22:29	15:23:45
5/28/2022	5000 BLK N Ocean Blvd	17:52:07	17:53:36	17:56:17
5/28/2022	5100 BLK N Ocean Blvd	20:54:27	20:54:43	20:57:10
5/29/2022	4200 BLK El Mar Dr	01:17:27	01:17:50	01:21:07
5/29/2022	1900 BLK E Terra Mar Dr	11:10:16	11:12:26	11:14:58

5/29/2022	4100 BLK Bougainvilla Dr	16:31:40	16:31:56	16:34:43
5/29/2022	4200 BLK N Ocean Dr	18:41:24	18:44:36	18:45:32
5/30/2022	4500 BLK Poinciana St	05:09:52	05:10:04	05:13:16
5/30/2022	4200 BLK El Mar Dr	09:48:10	09:48:54	09:51:33
5/30/2022	1800 BLK S Ocean Blvd	13:06:37	13:07:06	13:10:55
5/30/2022	1400 BLK S Ocean Blvd	21:56:27	21:57:13	22:01:45
5/31/2022	1900 BLK Oceanwalk Ln	09:00:57	09:03:18	09:04:22
	6 Min or less = 98%	Average =		

Response Time

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Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Linda Connors, Town Manager

Submitting Department: Administration

Item Type: Reports

Agenda Section: TOWN MANAGER REPORT

Subject Title: Town Manager Report for June 28, 2022

Explanation: Following is the Town Manager's report for June 28, 2022.

1. 4th of July

The Lauderdale-By-The-Sea 4th of July celebration will start at 10:00 am with the annual parade led by Grand Marshal Bob Karley. We are bringing back Family Fun Day this year at El Prado Park from 11:00 am – 3:00 pm and will end the day with a firework celebration starting at 9:00 pm. We hope everyone can attend this fantastic celebration!

2. Bug Fest

Bug Fest plans are also progressing nicely. This is the 10th year of Bug Fest By the Sea celebrating lobster mini-season. The dates are July 26 through 30th with kick off party, awards ceremony, dive for good concert and underwater clean up. The event is coordinated by numerous local dive shops. For more information visit www.discoverlbts/bugfest.

3. Courtney Easley

Please welcome to the Town Courtney Easley who started on June 20th as the Assistant to the Town Manager. Courtney comes to us from Broward County Public Works and she has extensive experience in working with Community Redevelopment Agencies (CRA's). Courtney graduated from both Florida State University and Nova Southeastern University. She is a Broward County native.

4. Tyler Technologies

Last year, the Commission approved an upgrade to our 20-year-old financial software. A contract was signed with Tyler Technologies and the first module, accounts payable, will go live in July. The finance staff has been engaged with Tyler over the last three months. Data will be transferred from our current system to the new system on July 6th. This upgrade will provide significant efficiencies and allow us to better serve our vendors. The next module that they will be providing is our Business Tax Receipt program which we expect to go live in the Fall.

5. Upcoming Meetings

June 28	Commission Meeting	Jarvis Hall	6:30 p.m.
June 29	Codrington Drive Drainage	Jarvis Hall	6:00 p.m.
July 6	Planning and Zoning Board	Jarvis Hall	6:00 p.m.
July 28	Special Magistrate	Jarvis Hall	5:00 p.m.



Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Lucila Lang, Director of Budget & Finance

Submitting Department: Finance Department

Item Type: Report

Agenda Section: TOWN MANAGER REPORT

Subject Title: April 2022 Finance Report

Explanation: Presented is the April 2022 financial report which consists of the attached Revenue Expenditure Report (**Exhibit 1**) and the Cash & Investment Report (**Exhibit 2**). At the end of April, the Town was 58.33% through the fiscal year.

The following is a summary of the operating results through 4/30/22:

Fund	Annual Budget	Budgeted Appropriations	Budgeted Revenues Excluding Appropriations	YTD Revenues		YTD Expenditures		Net Amount
				Amount	% of Budget	Amount	% of Budget	
General Fund	\$ 14,287,803.00	\$ 1,688,752.00	\$ 12,599,051.00	\$ 10,698,076.97	84.91%	\$ 7,304,849.70	57.98%	\$ 3,393,227.27
Building Fund	\$ 930,681.00	\$ 105,998.00	\$ 824,683.00	\$ 801,172.22	97.15%	\$ 389,893.34	47.28%	\$ 411,278.88
Sewer Fund	\$ 1,394,936.00	\$ 200,281.00	\$ 1,194,655.00	\$ 769,326.87	64.40%	\$ 530,807.33	44.43%	\$ 238,519.54
Fire Fund	\$ 1,964,755.00	\$ 917,507.00	\$ 1,047,248.00	\$ 1,030,598.10	98.41%	\$ 596,558.02	56.96%	\$ 434,040.08
Capital Fund	\$ 8,534,253.00	\$ 5,214,847.00	\$ 3,319,406.00	\$ 2,794,138.88	84.18%	\$ 2,634,993.27	30.88%	\$ 159,145.61
Parking Fund	\$ 2,294,883.00		\$ 2,294,883.00	\$ 1,955,338.86	85.20%	\$ 1,183,868.74	51.59%	\$ 771,470.12
Grand Total	\$ 29,407,311.00	\$ 8,127,385.00	\$ 21,279,926.00	\$ 18,048,651.90		\$ 12,640,970.40		\$ 5,407,681.50

Notable items this month are as follows:

General Fund:

- During the month of April, the Town collected \$332,344.68 in Ad Valorem Property Taxes. This brings the Town to a collection rate of 98.4%, which is within expectations.

April REPORT INFORMATION						
Collection Rates	2017	2018	2019	2020	2021	2022
March	92.7%	93.6%	92.8%	92.6%	92.8%	94.7%
April	97.7%	97.5%	97.4%	95.9%	97.6%	98.4%
May	98.8%	98.8%	99.0%	97.6%	98.8%	
June	99.9%	99.7%	99.9%	98.8%	100.2%	
July	101.8%	101.5%	101.4%	101.0%	101.5%	

- Overall expenditures are at 51.3%, within expectations.

Building Fund-102:

- Building Fund revenues are at 86.1%, slightly higher than anticipated, while expenditures are within budgeted amounts.

Sewer Fund-103:

- Sewer Fund revenues and expenditures are within expectations for the fiscal year.

Fire Fund-115:

- During the month of April, the Town received \$47,805.29 in Property Tax-Fire Assessment, which brings us to 98.5% collection rate; well within expectations.
- Expenditures are within expectations.

Capital Projects Fund-300:

- Activity for capital projects for the month of April is listed below:

APRIL, 2022 REPORT INFORMATION					
CIP Projects	Budget	April Expenditures	YTD Expenditures	% Completion	Comments
A1A Hibiscus Crosswalk	\$ 45,000.00	\$ 4,495.00	\$ 54,902.93	122.01%	Payment made to "The Paving Lady, Inc. for striping new layout using Thermoplastic materials.
Town Hall Complex	\$ 321,755.00	\$ -	\$ 28,912.84	8.99%	No activity for this month.
Downtown Parking Reconfiguration	\$ 350,000.00	\$ -	\$ 25,291.18	7.23%	No activity for this month.
Bel Air-Seawall Repair-East	\$ 220,297.00	\$ 1,160.97	\$ 3,273.80	1.49%	Payment made to "The Chappell Group, Inc. to process ERP, permit and applications.
Canal Dredging	\$ 109,954.00	\$ 3,759.95	\$ 27,915.81	25.39%	Payment made to "The Chappell Group, Inc. for bidding assistance.
Storm Water Rate Study	\$ 40,000.00	\$ 4,395.85	\$ 7,103.61	17.76%	Payment made to "Baxter & Woodman, Inc." for EDR- SW 20-Year Needs Analysis.
East Tradewinds Improvement	\$ 50,000.00	\$ 2,757.25	\$ 2,757.25	5.51%	Payment made to "Baxter & Woodman, Inc." for Data Collection & Plans Preparations and FDOT Permitting.
Beach Renourishment	\$ 54,518.00	\$ 22,800.00	\$ 45,852.87	84.11%	Payment made to "Moffatt & Nichol" for preliminary master plan.
Pedestrian Amenities	\$ 150,000.00	\$ -	\$ 2,034.35	1.36%	No activity for this month.
Palm Club Sewer	\$ 3,156,061.00	\$ 3,946.25	\$ 2,313,822.25	73.31%	Payment made to "Baxter & Woodman, Inc." for construction administration.
Street Project-Codrington Drive	\$ 1,254,359.00	\$ 11,753.80	\$ 41,002.82	3.27%	Payment made to "Baxter & Woodman, Inc." for Preliminary Design, Design and Landscape Design.
Street Project-Bougainvillea/PoINCIANA	\$ 240,000.00	\$ -	\$ -	0.00%	No activity for this month.
Dog Park Pilot	\$ 50,000.00	\$ -	\$ -	0.00%	No activity for this month.
Greenway-El Mar Drive	\$ 2,327,566.00	\$ -	\$ -	0.00%	No activity for this month.
Totals:	\$ 8,369,510.00	\$ 55,069.07	\$ 2,552,869.71		

Parking Fund-310

- Parking revenues are at 85.2%, above expectations for the 7th month of the fiscal year.
- Expenditures are within expectation.

Below is a breakdown of parking revenue by lots:

FY22	December, 2021		January, 2022		February, 2022		March, 2022		April, 2022	
	Revenue	\$(+/-) from 12/20	Revenue	\$(+/-) from 01/21	Revenue	\$(+/-) from 02/21	Revenue	\$(+/-) from 03/21	Revenue	\$(+/-) from 04/21
South Ocean	\$ 16,895.21	\$ 8,223.81	\$ 18,576.42	\$ 7,258.14	\$ 27,753.88	\$ 12,642.20	\$ 40,136.01	\$ 10,842.87	\$ 26,511.46	\$ 3,142.08
Ocean Front Meters	\$ 26,684.24	\$ (484.37)	\$ 33,965.08	\$ 9,981.19	\$ 29,325.88	\$ 4,968.53	\$ 43,971.98	\$ 10,872.71	\$ 37,841.47	\$ 8,344.12
Commercial Blvd. Meters	\$ 7,129.44	\$ (1,810.28)	\$ 6,680.97	\$ (1,575.39)	\$ 7,479.19	\$ (2,797.86)	\$ 11,162.04	\$ (2,836.79)	\$ 7,875.90	\$ (4,696.18)
Parking Meters-Beach	\$ 13,029.99	\$ (5,008.94)	\$ 14,444.94	\$ (3,301.68)	\$ 18,987.87	\$ (2,130.37)	\$ 26,389.24	\$ (2,920.29)	\$ 20,020.86	\$ (4,477.07)
Palm Portal-FDG	\$ 6,993.37	\$ 6,993.37	\$ 7,033.52	\$ 7,033.52	\$ 9,995.03	\$ 9,995.03	\$ 15,335.53	\$ 15,335.53	\$ 12,520.87	\$ 12,520.87
El Prado Parking Lot	\$ 36,104.75	\$ 5,699.72	\$ 41,374.47	\$ 10,217.17	\$ 56,067.23	\$ 18,358.94	\$ 80,637.53	\$ 17,591.13	\$ 61,547.07	\$ 9,853.19
Town Hall Parking Lot	\$ 1,479.97	\$ 961.41	\$ 1,727.58	\$ 341.45	\$ 4,312.70	\$ 2,157.99	\$ 5,337.66	\$ 2,415.53	\$ 3,661.09	\$ 731.92
El Mar Parking Lot	\$ 17,742.52	\$ (1,647.57)	\$ 23,657.92	\$ 4,917.74	\$ 24,303.93	\$ 5,267.21	\$ 31,093.82	\$ 5,061.99	\$ 24,024.93	\$ 3,024.59
A1A Parking Lot	\$ 40,347.80	\$ 12,213.38	\$ 47,276.14	\$ 18,098.19	\$ 59,990.97	\$ 23,662.77	\$ 85,707.16	\$ 25,316.28	\$ 60,076.83	\$ 8,268.68
Bougainvillea/PoINCIANA	\$ 13,219.25	\$ 2,836.71	\$ 13,854.39	\$ 7,354.70	\$ 19,274.73	\$ 6,513.54	\$ 28,503.05	\$ 8,083.73	\$ 20,641.35	\$ 2,409.66
Eastward Strand Parking Spaces	\$ -	\$ (6,992.78)			\$ -	\$ (3,205.22)	\$ -		\$ -	
Monthly Total:	\$ 179,626.54		\$ 208,591.43		\$ 257,491.41		\$ 368,274.02		\$ 274,721.83	
<i>Difference from last year \$:</i>	<i>\$ 20,984.46</i>		<i>\$ 48,885.39</i>		<i>\$ 75,432.76</i>		<i>\$ 89,762.69</i>		<i>\$ 39,121.86</i>	
<i>Difference from last year %:</i>	<i>13.23%</i>		<i>30.61%</i>		<i>41.43%</i>		<i>32.23%</i>		<i>16.61%</i>	

In addition to the detailed information of parking revenues, the following chart shows the collection of parking fines. We utilize Municipal Citations to collect parking fines for the Town. These are received bi-monthly which is why the fine collections vary greatly month to month.

Parking Fines	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022
	\$ 1,717.50	\$ 15,280.00	\$ 3,272.00	\$ 14,860.00	\$ 3,160.00	\$ 16,950.00

The top producing lots for April 2022 are:

1. El Prado Parking Lot
2. A1A Parking Lot
3. Ocean Front Meters
4. South Ocean Lot

Attachments:

Ex. 1-Revenue/Expenditure Report

Ex. 2- Cash-Investment Report April 2022

REVENUE/EXPENDITURE REPORT

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Revenues							
Dept: 000.000 Appropriated Fund Balance							
380.200 Appropriated Fund Balance	1,688,752.00	1,688,752.00	0.00	0.00	0.00	1,688,752.00	0.0
Appropriated Fund Balance	1,688,752.00	1,688,752.00	0.00	0.00	0.00	1,688,752.00	0.0
Dept: 301.000 Ad Valorem Property Taxes							
311.100 Ad Valorem Property Taxes	8,996,323.00	8,996,323.00	8,849,849.81	332,344.68	0.00	146,473.19	98.4
Ad Valorem Property Taxes	8,996,323.00	8,996,323.00	8,849,849.81	332,344.68	0.00	146,473.19	98.4
Dept: 301.100 Utility Taxes							
311.101 FPL Utility Tax	897,700.00	897,700.00	434,986.99	70,890.02	0.00	462,713.01	48.5
311.440 Gas Utility Tax	18,000.00	18,000.00	9,965.15	2,271.95	0.00	8,034.85	55.4
314.300 Water Utility Tax	167,400.00	167,400.00	84,558.84	13,731.12	0.00	82,841.16	50.5
Utility Taxes	1,083,100.00	1,083,100.00	529,510.98	86,893.09	0.00	553,589.02	48.9
Dept: 301.600 Franchise Taxes							
313.100 FI Power & Light Franchise	600,500.00	600,500.00	322,652.88	47,438.66	0.00	277,847.12	53.7
313.300 Waste Franchise Collection	171,000.00	171,000.00	43,595.49	8,163.21	0.00	127,404.51	25.5
313.301 Waste Franchise Adm-Fee	9,000.00	9,000.00	7,459.11	0.00	0.00	1,540.89	82.9
313.400 Gas Franchise	19,000.00	19,000.00	12,329.30	3,104.27	0.00	6,670.70	64.9
313.600 Towing Franchise Fees	700.00	700.00	0.00	0.00	0.00	700.00	0.0
Franchise Taxes	800,200.00	800,200.00	386,036.78	58,706.14	0.00	414,163.22	48.2
Dept: 302.000 Licenses & Permits							
321.100 Business License Taxes	86,000.00	86,000.00	75,666.35	2,492.39	0.00	10,333.65	88.0
321.110 Sidewalk Cafe ROW	40,000.00	40,000.00	84,558.40	84,558.40	0.00	-44,558.40	211.4
322.150 Miscellaneous Permits	500.00	500.00	60.00	30.00	0.00	440.00	12.0
322.400 Sign Permits	3,000.00	3,000.00	280.00	0.00	0.00	2,720.00	9.3
Licenses & Permits	129,500.00	129,500.00	160,564.75	87,080.79	0.00	-31,064.75	124.0
Dept: 303.000 Intergovernmental Revenues							
311.120 Municipal Revenue Sharing	169,000.00	169,000.00	97,758.71	13,965.53	0.00	71,241.29	57.8
311.150 Alcoholic Beverage License	16,700.00	16,700.00	97.89	0.00	0.00	16,602.11	0.6
311.180 Sales Tax	422,700.00	422,700.00	254,591.42	42,567.30	0.00	168,108.58	60.2
312.405 Local Op Gas Tax 1 - 6 cent	67,499.00	67,499.00	31,617.05	5,217.01	0.00	35,881.95	46.8
312.410 Local Op Gas Tax 1 - 5 cent	47,857.00	47,857.00	22,283.32	3,571.05	0.00	25,573.68	46.6
315.100 Communication Service Tax	321,000.00	321,000.00	159,482.97	26,433.86	0.00	161,517.03	49.7
334.910 BCC-Senior Center Grant	19,233.00	19,233.00	19,801.00	0.00	0.00	-568.00	103.0
334.914 BCC-Transportation Grant	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	0.0
334.915 FDOT-Reimbursable Grant	18,606.00	18,606.00	0.00	0.00	0.00	18,606.00	0.0
334.932 DUNE MANAGEMENT GRANT	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.0
Intergovernmental Revenues	1,262,595.00	1,262,595.00	585,632.36	91,754.75	0.00	676,962.64	46.4
Dept: 304.000 Charges for Services							
343.902 Site Plan Application Fees	1,650.00	1,650.00	1,350.00	0.00	0.00	300.00	81.8
347.500 Tennis - Shuffle Key	6,000.00	6,000.00	10,800.00	1,150.00	0.00	-4,800.00	180.0
Charges for Services	7,650.00	7,650.00	12,150.00	1,150.00	0.00	-4,500.00	158.8
Dept: 305.000 Fines & Forfeitures							
354.150 Fines,TrafficViolation,Citatio	32,000.00	32,000.00	7,201.28	0.00	0.00	24,798.72	22.5
354.160 Code Enforcement Fines	25,000.00	25,000.00	13,745.00	100.00	0.00	11,255.00	55.0
359.100 Other Fines & Alarms	3,000.00	3,000.00	1,500.00	0.00	0.00	1,500.00	50.0
Fines & Forfeitures	60,000.00	60,000.00	22,446.28	100.00	0.00	37,553.72	37.4
Dept: 306.000 Miscellaneous Revenues							
361.100 Interest Earnings	30,000.00	30,000.00	1,412.62	271.63	0.00	28,587.38	4.7
362.000 Rent/Lease Royalties	79,503.00	79,503.00	49,193.62	7,029.52	0.00	30,309.38	61.9
365.400 Recycling Revenue	0.00	0.00	1,312.03	498.77	0.00	-1,312.03	0.0
366.100 Donations	6,000.00	6,000.00	11,950.00	0.00	0.00	-5,950.00	199.2
369.100 Miscellaneous Revenues	75,000.00	75,000.00	68,208.75	37,678.13	0.00	6,791.25	90.9
369.200 Miscellaneous Applications	15,000.00	15,000.00	5,610.00	3,300.00	0.00	9,390.00	37.4

REVENUE/EXPENDITURE REPORT

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Revenues							
Dept: 306.000 Miscellaneous Revenues							
369.201 Miscellaneous Merchandise Sales	0.00	0.00	160.00	13.00	0.00	-160.00	0.0
369.250 Recreational Activities Fee	1,430.00	1,430.00	755.00	75.00	0.00	675.00	52.8
369.500 Miscellaneous Lobbyist	250.00	250.00	200.00	0.00	0.00	50.00	80.0
369.901 Insurance Reimbursement	30,500.00	30,500.00	2,083.99	0.00	0.00	28,416.01	6.8
Miscellaneous Revenues	237,683.00	237,683.00	140,886.01	48,866.05	0.00	96,796.99	59.3
Dept: 581.100 Interfund Transfers							
380.115 Transfer from Fire - OH Costs	22,000.00	22,000.00	11,000.00	0.00	0.00	11,000.00	50.0
Interfund Transfers	22,000.00	22,000.00	11,000.00	0.00	0.00	11,000.00	50.0
Revenues	14,287,803.00	14,287,803.00	10,698,076.97	706,895.50	0.00	3,589,726.03	74.9
Expenditures							
Dept: 511.000 Commission							
500.110 Commission Salaries	68,415.00	68,415.00	36,084.65	5,742.98	0.00	32,330.35	52.7
500.210 Employer FICA Taxes	5,234.00	5,234.00	2,586.73	415.16	0.00	2,647.27	49.4
500.220 Retirement	35,179.00	35,179.00	15,601.75	2,577.22	0.00	19,577.25	44.3
500.230 Group Insurance	82,347.00	82,347.00	31,617.10	3,093.33	0.00	50,729.90	38.4
500.345 Contractual Services	4,500.00	4,500.00	2,512.50	468.75	0.00	1,987.50	55.8
500.510 Office Supplies	500.00	500.00	0.00	0.00	0.00	500.00	0.0
500.512 Elections	13,400.00	13,400.00	772.81	0.00	0.00	12,627.19	5.8
500.540 Dues & Subscriptions	2,700.00	2,700.00	350.00	0.00	0.00	2,350.00	13.0
500.545 Training	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
500.550 Operating Expenses	15,000.00	15,000.00	10,146.96	7,052.94	0.00	4,853.04	67.6
Commission	233,275.00	233,275.00	99,672.50	19,350.38	0.00	133,602.50	42.7
Dept: 511.100 Donation-Non Profits							
500.820 Donations-Aids to Private Org	63,259.00	63,259.00	52,259.00	43,259.00	0.00	11,000.00	82.6
Donation-Non Profits	63,259.00	63,259.00	52,259.00	43,259.00	0.00	11,000.00	82.6
Dept: 511.200 Visitor Center							
500.120 Regular Salaries	13,427.00	13,427.00	7,674.27	1,108.36	0.00	5,752.73	57.2
500.140 Overtime Salaries	1,500.00	1,500.00	250.21	0.00	0.00	1,249.79	16.7
500.210 Employer FICA Taxes	1,142.00	1,142.00	590.08	87.79	0.00	551.92	51.7
500.220 Retirement	1,453.00	1,453.00	767.44	110.84	0.00	685.56	52.8
500.230 Group Insurance	4,019.00	4,019.00	1,663.96	166.28	0.00	2,355.04	41.4
500.340 Sewer/Wastewater	3,300.00	3,300.00	1,857.83	259.77	0.00	1,442.17	56.3
500.430 Electric Service	1,600.00	1,600.00	548.25	109.93	0.00	1,051.75	34.3
500.431 Water Service	3,000.00	3,000.00	1,989.23	277.79	0.00	1,010.77	66.3
500.520 Bldg. Maintenance	10,000.00	10,000.00	662.50	0.00	0.00	9,337.50	6.6
500.550 Operating Expenses	10,000.00	10,000.00	909.51	172.92	2,202.84	6,887.65	31.1
500.553 Visitor Center Staff Salaries	55,000.00	55,000.00	2,820.00	907.50	0.00	52,180.00	5.1
Visitor Center	104,441.00	104,441.00	19,733.28	3,201.18	2,202.84	82,504.88	21.0
Dept: 513.000 Administration							
500.120 Regular Salaries	596,812.00	596,812.00	301,432.25	38,440.59	0.00	295,379.75	50.5
500.121 Temporary Salaries/ Interns	15,000.00	15,000.00	2,401.50	0.00	0.00	12,598.50	16.0
500.140 Overtime Salaries	2,500.00	2,500.00	339.90	48.90	0.00	2,160.10	13.6
500.210 Employer FICA Taxes	45,848.00	45,848.00	22,237.06	2,944.80	0.00	23,610.94	48.5
500.220 Retirement	101,767.00	101,767.00	45,730.60	7,497.34	0.00	56,036.40	44.9
500.230 Group Insurance	156,748.00	156,748.00	62,382.09	6,551.98	0.00	94,365.91	39.8
500.315 Professional Services	54,000.00	54,000.00	0.00	0.00	14,400.00	39,600.00	26.7
500.320 Audit Expense	38,000.00	38,000.00	8,500.00	2,500.00	0.00	29,500.00	22.4
500.344 HR Expenses	5,000.00	5,000.00	2,192.10	0.00	0.00	2,807.90	43.8
500.345 Contractual Services	45,840.00	45,840.00	26,152.55	7,824.84	0.00	19,687.45	57.1
500.463 Service Maintenance Contracts	21,300.00	21,300.00	16,906.38	636.20	0.00	4,393.62	79.4
500.506 Printing & Binding	3,500.00	3,500.00	322.54	0.00	0.00	3,177.46	9.2
500.508 Postage	4,500.00	4,500.00	4,131.32	498.54	0.00	368.68	91.8

REVENUE/EXPENDITURE REPORT

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Expenditures							
Dept: 513.000 Administration							
500.510 Office Supplies	6,000.00	6,000.00	1,712.99	5.47	0.00	4,287.01	28.5
500.540 Dues & Subscriptions	7,795.00	7,795.00	3,124.50	0.00	0.00	4,670.50	40.1
500.545 Training	10,800.00	10,800.00	3,657.74	2,408.59	0.00	7,142.26	33.9
500.550 Operating Expenses	15,820.00	15,820.00	10,538.72	3,618.07	2,558.00	2,723.28	82.8
Administration	1,131,230.00	1,131,230.00	511,762.24	72,975.32	16,958.00	602,509.76	46.7
Dept: 514.000 Town Attorney							
500.310 Legal Expense	315,000.00	315,000.00	170,701.85	58,966.70	0.00	144,298.15	54.2
500.314 Litigation	105,000.00	105,000.00	187.79	0.00	0.00	104,812.21	0.2
500.319 Ethics Research, Training & Op	6,000.00	6,000.00	4,633.00	2,870.20	0.00	1,367.00	77.2
Town Attorney	426,000.00	426,000.00	175,522.64	61,836.90	0.00	250,477.36	41.2
Dept: 519.000 General							
500.120 Regular Salaries	162,750.00	162,750.00	81,358.50	6,028.84	0.00	81,391.50	50.0
500.210 Employer FICA Taxes	12,451.00	12,451.00	6,254.58	463.00	0.00	6,196.42	50.2
500.220 Retirement	17,610.00	17,610.00	8,181.88	1,525.31	0.00	9,428.12	46.5
500.230 Group Insurance	33,808.00	33,808.00	13,039.53	682.43	0.00	20,768.47	38.6
500.311 Advertisements	12,000.00	12,000.00	7,459.60	789.50	0.00	4,540.40	62.2
500.315 Professional Services	40,000.00	40,000.00	20,214.68	4,710.34	0.00	19,785.32	50.5
500.345 Contractual Services	40,200.00	40,200.00	9,109.62	40.97	0.00	31,090.38	22.7
500.349 Community Bus	160,216.00	160,216.00	65,820.13	8,317.45	0.00	94,395.87	41.1
500.451 Auto, Property & Liability Ins	134,800.00	134,800.00	129,134.66	671.66	0.00	5,665.34	95.8
500.452 Workers Compensation Insur	44,000.00	44,000.00	29,095.75	9,645.25	0.00	14,904.25	66.1
500.463 Service Maintenance Contracts	12,000.00	12,000.00	2,215.84	0.00	0.00	9,784.16	18.5
500.497 Contingency	100,000.00	100,000.00	1,200.84	0.00	0.00	98,799.16	1.2
500.506 Printing & Binding	18,500.00	18,500.00	8,364.23	1,265.23	0.00	10,135.77	45.2
500.508 Postage	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.0
500.511 Computer Expense	91,575.00	91,575.00	62,002.23	16,756.97	0.00	29,572.77	67.7
500.525 Uniform Expense	225.00	225.00	0.00	0.00	0.00	225.00	0.0
500.545 Training	500.00	500.00	0.00	0.00	0.00	500.00	0.0
500.550 Operating Expenses	23,000.00	23,000.00	19,190.77	650.00	0.00	3,809.23	83.4
500.552 Recycling and Solid Waste Exp	30,000.00	30,000.00	4,483.60	260.78	0.00	25,516.40	14.9
General	936,635.00	936,635.00	467,126.44	51,807.73	0.00	469,508.56	49.9
Dept: 519.100 Business Dev & Marketing							
500.311 Advertisements	34,700.00	34,700.00	2,940.00	0.00	0.00	31,760.00	8.5
500.315 Professional Services	91,500.00	91,500.00	18,208.99	2,922.35	0.00	73,291.01	19.9
500.345 Contractual Services	17,758.00	17,758.00	7,633.53	96.85	0.00	10,124.47	43.0
500.495 Special Events	9,400.00	9,400.00	4,023.80	0.00	0.00	5,376.20	42.8
500.506 Printing & Binding	15,275.00	15,275.00	1,112.15	0.00	0.00	14,162.85	7.3
500.540 Dues & Subscriptions	1,780.00	1,780.00	744.00	0.00	0.00	1,036.00	41.8
500.550 Operating Expenses	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
Business Dev & Marketing	171,413.00	171,413.00	34,662.47	3,019.20	0.00	136,750.53	20.2
Dept: 521.000 Police Department							
500.141 BSO Overtime	80,000.00	80,000.00	29,725.81	0.00	0.00	50,274.19	37.2
500.345 Contractual Services	5,378,907.00	5,378,907.00	3,137,695.75	448,242.25	0.00	2,241,211.25	58.3
500.352 Contract Services	5,000.00	5,000.00	4,996.19	4,996.19	0.00	3.81	99.9
500.520 Bldg. Maintenance	1,500.00	1,500.00	429.00	0.00	0.00	1,071.00	28.6
500.550 Operating Expenses	5,000.00	5,000.00	3,401.98	0.00	0.00	1,598.02	68.0
500.640 Capital Outlay - Equipt & Mach	2,200.00	2,200.00	2,375.00	0.00	0.00	-175.00	108.0
Police Department	5,472,607.00	5,472,607.00	3,178,623.73	453,238.44	0.00	2,293,983.27	58.1
Dept: 523.000 Emergency Medical Services							
500.345 Contractual Services	873,699.00	873,699.00	509,657.75	72,808.25	0.00	364,041.25	58.3
Emergency Medical Services	873,699.00	873,699.00	509,657.75	72,808.25	0.00	364,041.25	58.3
Dept: 524.000 Development Services							
500.120 Regular Salaries	272,842.00	272,842.00	106,360.18	19,054.70	0.00	166,481.82	39.0

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Expenditures							
Dept: 524.000 Development Services							
500.140 Overtime Salaries	5,000.00	5,000.00	144.71	4.22	0.00	4,855.29	2.9
500.210 Employer FICA Taxes	21,255.00	21,255.00	7,992.04	1,429.45	0.00	13,262.96	37.6
500.220 Retirement	61,131.00	61,131.00	20,653.57	3,669.02	0.00	40,477.43	33.8
500.230 Group Insurance	74,259.00	74,259.00	16,361.81	1,689.53	0.00	57,897.19	22.0
500.315 Professional Services	66,500.00	66,500.00	26,548.82	4,590.00	0.00	39,951.18	39.9
500.345 Contractual Services	319,574.00	319,574.00	180,987.01	26,007.92	0.00	138,586.99	56.6
500.461 Vehicle Maintenance	250.00	250.00	85.88	0.00	0.00	164.12	34.4
500.462 Fuel	500.00	500.00	170.28	0.00	0.00	329.72	34.1
500.463 Service Maintenance Contracts	6,600.00	6,600.00	3,312.07	151.78	0.00	3,287.93	50.2
500.506 Printing & Binding	1,300.00	1,300.00	2,989.59	488.43	0.00	-1,689.59	230.0
500.508 Postage	5,000.00	5,000.00	266.06	23.20	0.00	4,733.94	5.3
500.510 Office Supplies	2,500.00	2,500.00	411.99	0.00	0.00	2,088.01	16.5
500.525 Uniform Expense	600.00	600.00	0.00	0.00	0.00	600.00	0.0
500.540 Dues & Subscriptions	3,300.00	3,300.00	50.00	0.00	0.00	3,250.00	1.5
500.545 Training	4,500.00	4,500.00	59.00	0.00	0.00	4,441.00	1.3
500.550 Operating Expenses	9,000.00	9,000.00	1,290.12	46.00	0.00	7,709.88	14.3
500.640 Capital Outlay - Equip & Mach	0.00	0.00	8,400.00	0.00	0.00	-8,400.00	0.0
Development Services	854,111.00	854,111.00	376,083.13	57,154.25	0.00	478,027.87	44.0
Dept: 541.100 Mun Svcs - Public Works Div							
500.120 Regular Salaries	888,471.00	888,471.00	467,628.14	63,459.50	0.00	420,842.86	52.6
500.140 Overtime Salaries	50,000.00	50,000.00	17,363.67	3,068.48	0.00	32,636.33	34.7
500.210 Employer FICA Taxes	71,793.00	71,793.00	36,709.98	5,035.84	0.00	35,083.02	51.1
500.220 Retirement	112,979.00	112,979.00	53,534.25	9,114.58	0.00	59,444.75	47.4
500.230 Group Insurance	285,494.00	285,494.00	118,847.09	12,472.60	0.00	166,646.91	41.6
500.315 Professional Services	75,000.00	75,000.00	42,679.90	2,607.50	0.00	32,320.10	56.9
500.340 Sewer/Wastewater	14,000.00	14,000.00	4,939.26	555.55	0.00	9,060.74	35.3
500.345 Contractual Services	322,817.00	322,817.00	132,930.85	42,827.00	0.00	189,886.15	41.2
500.410 Communications	41,800.00	41,800.00	33,248.78	4,332.72	0.00	8,551.22	79.5
500.430 Electric Service	48,000.00	48,000.00	22,035.74	4,024.72	0.00	25,964.26	45.9
500.431 Water Service	160,000.00	160,000.00	91,561.16	11,666.51	0.00	68,438.84	57.2
500.433 Electric Service-Streets	62,500.00	62,500.00	31,823.62	4,877.03	0.00	30,676.38	50.9
500.445 Equip Rent/Lease	17,500.00	17,500.00	4,661.75	323.25	0.00	12,838.25	26.6
500.460 Equipment Maintenance	27,080.00	27,080.00	5,292.85	583.46	0.00	21,787.15	19.5
500.461 Vehicle Maintenance	14,000.00	14,000.00	10,349.35	890.49	0.00	3,650.65	73.9
500.462 Fuel	24,000.00	24,000.00	19,663.73	0.00	0.00	4,336.27	81.9
500.463 Service Maintenance Contracts	20,705.00	20,705.00	12,560.82	954.61	0.00	8,144.18	60.7
500.470 Radio Maintenance	2,400.00	2,400.00	0.00	0.00	0.00	2,400.00	0.0
500.498 Storm Drain Rehab/Maint	50,000.00	50,000.00	7,816.50	6,253.20	968.50	41,215.00	17.6
500.508 Postage	250.00	250.00	88.21	0.00	0.00	161.79	35.3
500.510 Office Supplies	1,750.00	1,750.00	0.00	0.00	0.00	1,750.00	0.0
500.520 Bldg. Maintenance	65,000.00	65,000.00	38,205.33	7,274.57	0.00	26,794.67	58.8
500.525 Uniform Expense	12,000.00	12,000.00	12,841.28	0.00	0.00	-841.28	107.0
500.529 Street Light Maintenance	35,000.00	35,000.00	18,742.56	0.00	0.00	16,257.44	53.6
500.530 Street Maint Repair Supply	85,000.00	85,000.00	8,169.51	1,577.82	0.00	76,830.49	9.6
500.531 Grounds Maint/Landscaping	50,000.00	50,000.00	23,569.05	8,998.90	0.00	26,430.95	47.1
500.532 Signs	12,500.00	12,500.00	4,179.29	1,115.00	0.00	8,320.71	33.4
500.534 Sidewalk Maint Repair	15,000.00	15,000.00	10,226.74	930.00	5,026.83	-253.57	101.7
500.535 Flags	2,500.00	2,500.00	694.20	0.00	0.00	1,805.80	27.8
500.540 Dues & Subscriptions	2,285.00	2,285.00	1,060.00	0.00	0.00	1,225.00	46.4
500.545 Training	6,000.00	6,000.00	1,238.59	354.00	0.00	4,761.41	20.6
500.547 Hurricane Expenditure	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
500.550 Operating Expenses	70,000.00	70,000.00	32,663.88	5,523.76	4,126.60	33,209.52	52.6
500.624 Capital Outlay-Bldg. Improvem	50,000.00	50,000.00	31,280.97	2,632.98	0.00	18,719.03	62.6
500.640 Capital Outlay - Equip & Mach	6,000.00	6,000.00	5,567.66	0.00	0.00	432.34	92.8
500.644 Capital Outlay-Vehicles	39,263.00	39,263.00	26,638.91	3,096.61	0.00	12,624.09	67.8
Mun Svcs - Public Works Div	2,761,087.00	2,761,087.00	1,328,813.62	204,550.68	10,121.93	1,422,151.45	48.5
Dept: 572.000 Recreation							

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Expenditures							
Dept: 572.000 Recreation							
500.311 Advertisements	1,800.00	1,800.00	1,180.43	239.70	0.00	619.57	65.6
500.342 Senior Rec. Ctr. Contract	94,834.00	94,834.00	53,545.04	7,837.83	0.00	41,288.96	56.5
500.343 Beach Maintenance Contract	264,000.00	264,000.00	143,500.00	20,500.00	0.00	120,500.00	54.4
500.345 Contractual Services	11,000.00	11,000.00	4,000.00	0.00	0.00	7,000.00	36.4
500.347 Programs	8,000.00	8,000.00	3,695.00	794.75	0.00	4,305.00	46.2
500.430 Electric Service	600.00	600.00	286.12	51.74	0.00	313.88	47.7
500.460 Equipment Maintenance	8,000.00	8,000.00	5,829.56	3,796.82	0.00	2,170.44	72.9
500.469 Buoy Maintenance	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00	0.0
500.495 Special Events	105,000.00	105,000.00	20,234.43	18.89	0.00	84,765.57	19.3
500.510 Office Supplies	650.00	650.00	1,093.95	517.37	0.00	-443.95	168.3
500.520 Bldg. Maintenance	45,000.00	45,000.00	9,355.49	346.24	0.00	35,644.51	20.8
500.536 Sea Oats	12,000.00	12,000.00	1,670.00	870.00	0.00	10,330.00	13.9
500.550 Operating Expenses	112,000.00	112,000.00	29,621.88	4,977.86	0.00	82,378.12	26.4
500.640 Capital Outlay - Equipt & Mach	47,500.00	47,500.00	6,590.00	0.00	0.00	40,910.00	13.9
Recreation	719,384.00	719,384.00	280,601.90	39,951.20	0.00	438,782.10	39.0
Dept: 581.100 Interfund Transfers							
500.910 Transfer to CIP Fund	540,662.00	540,662.00	270,331.00	0.00	0.00	270,331.00	50.0
Interfund Transfers	540,662.00	540,662.00	270,331.00	0.00	0.00	270,331.00	50.0
Expenditures	14,287,803.00	14,287,803.00	7,304,849.70	1,083,152.53	29,282.77	6,953,670.53	51.3
Net Effect for General Fund	0.00	0.00	3,393,227.27	-376,257.03	29,282.77	-3,363,944.50	0.0
Change in Fund Balance:			3,393,227.27				

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - Special Revenue-Police Conf							
Revenues							
Dept: 306.000 Miscellaneous Revenues							
369.100 Miscellaneous Revenues	0.00	0.00	60.31	0.00	0.00	-60.31	0.0
Miscellaneous Revenues	0.00	0.00	60.31	0.00	0.00	-60.31	0.0
Revenues	0.00	0.00	60.31	0.00	0.00	-60.31	0.0
Net Effect for Special Revenue-Police Conf	0.00	0.00	60.31	0.00	0.00	-60.31	0.0
Change in Fund Balance:			60.31				

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 102 - Building Fund							
Revenues							
Dept: 000.000 Appropriated Fund Balance							
380.200 Appropriated Fund Balance	50,000.00	105,998.00	0.00	0.00	0.00	105,998.00	0.0
Appropriated Fund Balance	50,000.00	105,998.00	0.00	0.00	0.00	105,998.00	0.0
Dept: 302.100 Building Permit and Inpection							
322.100 Building Permits	808,183.00	808,183.00	789,821.44	118,079.74	0.00	18,361.56	97.7
322.105 Fire Plan Review Fees	16,500.00	16,500.00	11,350.78	1,564.78	0.00	5,149.22	68.8
Building Permit and Inpection	824,683.00	824,683.00	801,172.22	119,644.52	0.00	23,510.78	97.1
Revenues	874,683.00	930,681.00	801,172.22	119,644.52	0.00	129,508.78	86.1
Expenditures							
Dept: 524.100 Building							
500.120 Regular Salaries	80,642.00	80,642.00	36,471.23	5,663.05	0.00	44,170.77	45.2
500.210 Employer FICA Taxes	6,170.00	6,170.00	3,117.01	461.53	0.00	3,052.99	50.5
500.220 Retirement	15,802.00	15,802.00	4,353.05	749.83	0.00	11,448.95	27.5
500.230 Group Insurance	22,069.00	22,069.00	6,831.92	713.10	0.00	15,237.08	31.0
500.315 Professional Services	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.0
500.402 Building Permit Services	650,000.00	650,000.00	339,120.13	78,858.82	0.00	310,879.87	52.2
500.624 Capital Outlay-Bldg. Improvemnt	0.00	55,998.00	0.00	0.00	0.00	55,998.00	0.0
Building	874,683.00	930,681.00	389,893.34	86,446.33	0.00	540,787.66	41.9
Expenditures	874,683.00	930,681.00	389,893.34	86,446.33	0.00	540,787.66	41.9
Net Effect for Building Fund	0.00	0.00	411,278.88	33,198.19	0.00	-411,278.88	0.0
Change in Fund Balance:			411,278.88				

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 103 - Sewer Fund							
Revenues							
Dept: 000.000 Appropriated Fund Balance							
380.200 Appropriated Fund Balance	200,281.00	200,281.00	0.00	0.00	0.00	200,281.00	0.0
Appropriated Fund Balance	200,281.00	200,281.00	0.00	0.00	0.00	200,281.00	0.0
Dept: 304.000 Charges for Services							
343.500 Sewer Fees	1,193,155.00	1,193,155.00	769,215.53	116,407.63	0.00	423,939.47	64.5
Charges for Services	1,193,155.00	1,193,155.00	769,215.53	116,407.63	0.00	423,939.47	64.5
Dept: 306.000 Miscellaneous Revenues							
361.100 Interest Earnings	1,500.00	1,500.00	111.34	18.89	0.00	1,388.66	7.4
Miscellaneous Revenues	1,500.00	1,500.00	111.34	18.89	0.00	1,388.66	7.4
Revenues	1,394,936.00	1,394,936.00	769,326.87	116,426.52	0.00	625,609.13	55.2
Expenditures							
Dept: 535.000 Sanitary Sewers							
500.120 Regular Salaries	58,968.00	58,968.00	43,761.89	6,844.97	0.00	15,206.11	74.2
500.140 Overtime Salaries	5,250.00	5,250.00	2,827.18	209.04	0.00	2,422.82	53.9
500.210 Employer FICA Taxes	4,913.00	4,913.00	3,545.96	536.86	0.00	1,367.04	72.2
500.220 Retirement	10,422.00	10,422.00	6,964.59	999.57	0.00	3,457.41	66.8
500.230 Group Insurance	8,773.00	8,773.00	3,455.01	398.02	0.00	5,317.99	39.4
500.315 Professional Services	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.0
500.340 Sewer/Wastewater	800,000.00	800,000.00	425,129.04	58,535.56	0.00	374,870.96	53.1
500.345 Contractual Services	18,000.00	18,000.00	9,802.95	1,144.79	0.00	8,197.05	54.5
500.430 Electric Service	24,000.00	24,000.00	8,668.99	1,540.87	0.00	15,331.01	36.1
500.431 Water Service	360.00	360.00	144.63	18.38	0.00	215.37	40.2
500.459 Sewer Line Maintenance	280,000.00	280,000.00	7,970.00	0.00	0.00	272,030.00	2.8
500.465 Pump Station Maintenance	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.0
500.497 Contingency	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.0
500.506 Printing & Binding	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
500.550 Operating Expenses	2,250.00	2,250.00	59.09	0.00	0.00	2,190.91	2.6
500.630 Cap Outlay Imp other than bldg	75,000.00	75,000.00	18,478.00	0.00	0.00	56,522.00	24.6
Sanitary Sewers	1,394,936.00	1,394,936.00	530,807.33	70,228.06	0.00	864,128.67	38.1
Expenditures	1,394,936.00	1,394,936.00	530,807.33	70,228.06	0.00	864,128.67	38.1
Net Effect for Sewer Fund	0.00	0.00	238,519.54	46,198.46	0.00	-238,519.54	0.0
Change in Fund Balance:			238,519.54				

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 115 - Fire Fund							
Revenues							
Dept: 000.000 Appropriated Fund Balance							
380.203 Appropriation from Fire Fund	898,507.00	917,507.00	0.00	0.00	0.00	917,507.00	0.0
Appropriated Fund Balance	898,507.00	917,507.00	0.00	0.00	0.00	917,507.00	0.0
Dept: 301.050 Fire Assessment							
311.200 Property Tax-Fire Assessment	1,012,348.00	1,012,348.00	997,198.82	47,805.29	0.00	15,149.18	98.5
Fire Assessment	1,012,348.00	1,012,348.00	997,198.82	47,805.29	0.00	15,149.18	98.5
Dept: 304.000 Charges for Services							
342.210 Fire Inspection Fees	33,900.00	33,900.00	33,264.74	569.00	0.00	635.26	98.1
Charges for Services	33,900.00	33,900.00	33,264.74	569.00	0.00	635.26	98.1
Dept: 306.000 Miscellaneous Revenues							
361.100 Interest Earnings	1,000.00	1,000.00	134.54	22.60	0.00	865.46	13.5
Miscellaneous Revenues	1,000.00	1,000.00	134.54	22.60	0.00	865.46	13.5
Revenues	1,945,755.00	1,964,755.00	1,030,598.10	48,396.89	0.00	934,156.90	52.5
Expenditures							
Dept: 522.000 Fire Department							
500.151 Fire Dept Pension	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
500.315 Professional Services	69,500.00	69,500.00	26,844.80	971.80	0.00	42,655.20	38.6
500.320 Audit Expense	8,400.00	8,400.00	2,500.00	2,500.00	0.00	5,900.00	29.8
500.345 Contractual Services	919,855.00	919,855.00	536,582.06	76,654.58	0.00	383,272.94	58.3
500.520 Bldg. Maintenance	2,000.00	2,000.00	1,028.08	0.00	0.00	971.92	51.4
500.644 Capital Outlay-Vehicles	918,000.00	937,000.00	18,603.08	0.00	887,740.00	30,656.92	96.7
500.912 Transfer to General Fund	22,000.00	22,000.00	11,000.00	0.00	0.00	11,000.00	50.0
Fire Department	1,945,755.00	1,964,755.00	596,558.02	80,126.38	887,740.00	480,456.98	75.5
Expenditures	1,945,755.00	1,964,755.00	596,558.02	80,126.38	887,740.00	480,456.98	75.5
Net Effect for Fire Fund	0.00	0.00	434,040.08	-31,729.49	887,740.00	453,699.92	0.0
Change in Fund Balance:			434,040.08				

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 300 - Capital Project Fund							
Revenues							
Dept: 000.000 Appropriated Fund Balance							
380.200 Appropriated Fund Balance	406,337.00	2,887,281.00	0.00	0.00	0.00	2,887,281.00	0.0
380.204 Appropriated from El Mar Reser	677,566.00	677,566.00	0.00	0.00	0.00	677,566.00	0.0
380.211 Appropriated El Mar Res.FDG Fi	1,650,000.00	1,650,000.00	0.00	0.00	0.00	1,650,000.00	0.0
Appropriated Fund Balance	2,733,903.00	5,214,847.00	0.00	0.00	0.00	5,214,847.00	0.0
Dept: 303.000 Intergovernmental Revenues							
334.931 American Rescue Plan Act Grant	1,668,844.00	1,668,844.00	1,668,844.00	0.00	0.00	0.00	100.0
Intergovernmental Revenues	1,668,844.00	1,668,844.00	1,668,844.00	0.00	0.00	0.00	100.0
Dept: 306.000 Miscellaneous Revenues							
361.100 Interest Earnings	600.00	600.00	313.88	55.87	0.00	286.12	52.3
361.104 Pompano Beach-Palm Club Sewer	0.00	0.00	300,000.00	150,000.00	0.00	-300,000.00	0.0
Miscellaneous Revenues	600.00	600.00	300,313.88	150,055.87	0.00	-299,713.88	50.3
Dept: 581.100 Interfund Transfers							
381.105 Transfer from General Fund	540,662.00	540,662.00	270,331.00	0.00	0.00	270,331.00	50.0
381.106 Transfer from Parking Fund	1,109,300.00	1,109,300.00	554,650.00	0.00	0.00	554,650.00	50.0
Interfund Transfers	1,649,962.00	1,649,962.00	824,981.00	0.00	0.00	824,981.00	50.0
Revenues	6,053,309.00	8,534,253.00	2,794,138.88	150,055.87	0.00	5,740,114.12	32.7
Expenditures							
Dept: 519.000 General							
500.120 Regular Salaries	24,591.00	24,591.00	15,882.79	2,284.61	0.00	8,708.21	64.6
500.210 Employer FICA Taxes	1,882.00	1,882.00	1,215.02	174.77	0.00	666.98	64.6
500.220 Retirement	7,134.00	7,134.00	5,272.05	692.02	0.00	1,861.95	73.9
500.230 Group Insurance	6,136.00	6,136.00	2,742.70	324.22	0.00	3,393.30	44.7
500.640 Capital Outlay - Equipt & Mach	125,000.00	125,000.00	57,011.00	0.00	56,576.00	11,413.00	90.9
General	164,743.00	164,743.00	82,123.56	3,475.62	56,576.00	26,043.44	84.2
Dept: 519.155 A1A Hibiscus Crosswalk							
500.630 Cap Outlay Imp other than bldg	0.00	45,000.00	54,902.93	4,495.00	0.00	-9,902.93	122.0
A1A Hibiscus Crosswalk	0.00	45,000.00	54,902.93	4,495.00	0.00	-9,902.93	122.0
Dept: 519.162 Town Hall Complex							
500.624 Capital Outlay-Bldg. Improvemnt	251,000.00	321,755.00	28,912.84	0.00	278,085.16	14,757.00	95.4
Town Hall Complex	251,000.00	321,755.00	28,912.84	0.00	278,085.16	14,757.00	95.4
Dept: 545.100 Downtown Parking Reconfigurati							
500.630 Cap Outlay Imp other than bldg	350,000.00	350,000.00	25,291.18	0.00	0.00	324,708.82	7.2
Downtown Parking Reconfigurati	350,000.00	350,000.00	25,291.18	0.00	0.00	324,708.82	7.2
Dept: 559.025 Bel Air -Seawall Repair- East							
500.630 Cap Outlay Imp other than bldg	0.00	220,297.00	3,273.80	1,160.97	0.00	217,023.20	1.5
Bel Air -Seawall Repair- East	0.00	220,297.00	3,273.80	1,160.97	0.00	217,023.20	1.5
Dept: 559.026 Canal Dredging							
500.630 Cap Outlay Imp other than bldg	70,000.00	109,954.00	27,915.81	3,759.95	0.00	82,038.19	25.4
Canal Dredging	70,000.00	109,954.00	27,915.81	3,759.95	0.00	82,038.19	25.4
Dept: 559.027 Storm Water Rate Study							
500.630 Cap Outlay Imp other than bldg	40,000.00	40,000.00	7,103.61	4,395.85	0.00	32,896.39	17.8
Storm Water Rate Study	40,000.00	40,000.00	7,103.61	4,395.85	0.00	32,896.39	17.8
Dept: 559.028 East Tradewinds Improvement							
500.630 Cap Outlay Imp other than bldg	50,000.00	50,000.00	2,757.25	2,757.25	0.00	47,242.75	5.5

REVENUE/EXPENDITURE REPORT

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 300 - Capital Project Fund							
Expenditures							
East Tradewinds Improvement	50,000.00	50,000.00	2,757.25	2,757.25	0.00	47,242.75	5.5
Dept: 572.200 Beach Renourishment							
500.630 Cap Outlay Imp other than bldg	0.00	54,518.00	45,852.87	22,800.00	0.00	8,665.13	84.1
Beach Renourishment	0.00	54,518.00	45,852.87	22,800.00	0.00	8,665.13	84.1
Dept: 575.201 Pedestrian Amenities							
500.630 Cap Outlay Imp other than bldg	150,000.00	150,000.00	2,034.35	0.00	0.00	147,965.65	1.4
Pedestrian Amenities	150,000.00	150,000.00	2,034.35	0.00	0.00	147,965.65	1.4
Dept: 576.129 Palm Club Sewer							
500.630 Cap Outlay Imp other than bldg	1,450,000.00	3,156,061.00	2,313,822.25	3,946.25	0.00	842,238.75	73.3
Palm Club Sewer	1,450,000.00	3,156,061.00	2,313,822.25	3,946.25	0.00	842,238.75	73.3
Dept: 576.135 Street Project Codrington Driv							
500.629 Capital Outlay - Design/Permit	0.00	0.00	31,220.60	11,753.80	0.00	-31,220.60	0.0
500.630 Cap Outlay Imp other than bldg	1,150,000.00	1,254,359.00	9,782.22	0.00	0.00	1,244,576.78	0.8
Street Project Codrington Driv	1,150,000.00	1,254,359.00	41,002.82	11,753.80	0.00	1,213,356.18	3.3
Dept: 576.136 Street Proj.Bougain.Poinciana							
500.630 Cap Outlay Imp other than bldg	0.00	240,000.00	0.00	0.00	0.00	240,000.00	0.0
Street Proj.Bougain.Poinciana	0.00	240,000.00	0.00	0.00	0.00	240,000.00	0.0
Dept: 577.101 Dog Park Pilot							
500.630 Cap Outlay Imp other than bldg	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.0
Dog Park Pilot	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.0
Dept: 579.169 Greenway- El Mar Drive							
500.630 Cap Outlay Imp other than bldg	2,327,566.00	2,327,566.00	0.00	0.00	0.00	2,327,566.00	0.0
Greenway- El Mar Drive	2,327,566.00	2,327,566.00	0.00	0.00	0.00	2,327,566.00	0.0
Expenditures	6,053,309.00	8,534,253.00	2,634,993.27	58,544.69	334,661.16	5,564,598.57	34.8
Net Effect for Capital Project Fund	0.00	0.00	159,145.61	91,511.18	334,661.16	175,515.55	0.0
Change in Fund Balance:			159,145.61				

REVENUE/EXPENDITURE REPORT

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 310 - Parking Fund							
Revenues							
Dept: 302.000 Licenses & Permits							
313.101 PILOP Fee	18,300.00	18,300.00	100,000.00	0.00	0.00	-81,700.00	546.4
Licenses & Permits	18,300.00	18,300.00	100,000.00	0.00	0.00	-81,700.00	546.4
Dept: 304.000 Charges for Services							
344.500 Parking Permits	130,000.00	130,000.00	97,123.67	8,074.53	0.00	32,876.33	74.7
344.520 Parking Agreements	65,331.00	65,331.00	78,913.00	0.00	0.00	-13,582.00	120.8
344.551 South Ocean	185,000.00	185,000.00	157,035.95	26,511.46	0.00	27,964.05	84.9
344.552 Ocean Front Meters	290,000.00	290,000.00	228,904.03	37,841.47	0.00	61,095.97	78.9
344.553 Commercial Blvd. Meters	60,000.00	60,000.00	52,073.64	7,875.90	0.00	7,926.36	86.8
344.554 Parking Meters - Beach	200,000.00	200,000.00	119,692.46	20,020.86	0.00	80,307.54	59.8
344.555 Palm Portal- FDG	70,252.00	70,252.00	62,113.99	12,520.87	0.00	8,138.01	88.4
344.556 El Prado Parking Lot	400,000.00	400,000.00	336,803.03	61,547.07	0.00	63,196.97	84.2
344.558 Town Hall Parking Lot	25,000.00	25,000.00	19,485.58	3,661.09	0.00	5,514.42	77.9
344.559 El Mar Parking Lot	200,000.00	200,000.00	159,524.76	24,024.93	0.00	40,475.24	79.8
344.560 A1A Parking Lot	400,000.00	400,000.00	367,006.77	60,076.83	0.00	32,993.23	91.8
344.563 Bougainvillea/ Poinciana	125,000.00	125,000.00	118,476.09	20,641.35	0.00	6,523.91	94.8
Charges for Services	2,150,583.00	2,150,583.00	1,797,152.97	282,796.36	0.00	353,430.03	83.6
Dept: 305.000 Fines & Forfeitures							
354.100 Parking Fines	125,000.00	125,000.00	57,617.00	16,950.00	0.00	67,383.00	46.1
Fines & Forfeitures	125,000.00	125,000.00	57,617.00	16,950.00	0.00	67,383.00	46.1
Dept: 306.000 Miscellaneous Revenues							
361.100 Interest Earnings	1,000.00	1,000.00	568.89	104.02	0.00	431.11	56.9
Miscellaneous Revenues	1,000.00	1,000.00	568.89	104.02	0.00	431.11	56.9
Revenues	2,294,883.00	2,294,883.00	1,955,338.86	299,850.38	0.00	339,544.14	85.2
Expenditures							
Dept: 545.000 Parking Operations							
500.120 Regular Salaries	190,793.00	190,793.00	106,437.66	15,343.95	0.00	84,355.34	55.8
500.140 Overtime Salaries	3,300.00	3,300.00	1,175.98	21.68	0.00	2,124.02	35.6
500.210 Employer FICA Taxes	14,848.00	14,848.00	6,647.01	935.11	0.00	8,200.99	44.8
500.220 Retirement	32,048.00	32,048.00	13,702.62	2,079.85	0.00	18,345.38	42.8
500.230 Group Insurance	68,531.00	68,531.00	18,715.47	2,637.50	0.00	49,815.53	27.3
500.345 Contractual Services	350,818.00	350,818.00	238,676.70	66,400.49	0.00	112,141.30	68.0
500.353 Parking Alternatives	294,000.00	294,000.00	156,471.07	32,314.52	0.00	137,528.93	53.2
500.410 Communications	2,400.00	2,400.00	585.63	97.83	0.00	1,814.37	24.4
500.430 Electric Service	5,280.00	5,280.00	3,352.28	636.45	0.00	1,927.72	63.5
500.431 Water Service	23,004.00	23,004.00	11,750.97	1,662.11	0.00	11,253.03	51.1
500.445 Equip Rent/Lease	0.00	0.00	5,588.52	798.36	0.00	-5,588.52	0.0
500.461 Vehicle Maintenance	5,000.00	5,000.00	626.94	0.00	0.00	4,373.06	12.5
500.462 Fuel	10,000.00	10,000.00	3,452.27	0.00	0.00	6,547.73	34.5
500.463 Service Maintenance Contracts	30,200.00	30,200.00	22,770.00	0.00	0.00	7,430.00	75.4
500.497 Contingency	10,000.00	7,310.00	0.00	0.00	0.00	7,310.00	0.0
500.506 Printing & Binding	7,900.00	7,900.00	1,533.64	0.00	0.00	6,366.36	19.4
500.508 Postage	2,000.00	2,000.00	1,128.61	121.51	0.00	871.39	56.4
500.510 Office Supplies	1,000.00	1,000.00	148.64	0.00	0.00	851.36	14.9
500.525 Uniform Expense	3,000.00	3,000.00	1,214.91	502.81	0.00	1,785.09	40.5
500.532 Signs	10,000.00	10,000.00	8,529.40	828.60	0.00	1,470.60	85.3
500.533 Parking Meter Parts-Supplies	30,750.00	30,750.00	1,703.24	0.00	0.00	29,046.76	5.5
500.545 Training	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
500.550 Operating Expenses	26,610.00	26,610.00	15,218.34	3,032.50	0.00	11,391.66	57.2
500.629 Capital Outlay - Design/Permit	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
500.630 Cap Outlay Imp other than bldg	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
500.640 Capital Outlay - Equip & Mach	0.00	46,790.00	9,788.84	0.00	30,189.15	6,812.01	85.4
500.644 Capital Outlay-Vehicles	58,101.00	14,001.00	0.00	0.00	0.00	14,001.00	0.0

REVENUE/EXPENDITURE REPORT

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Town of Lauderdale by the Sea

For the Period: 10/1/2021 to 4/30/2022	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 310 - Parking Fund							
Expenditures							
Parking Operations	1,185,583.00	1,185,583.00	629,218.74	127,413.27	30,189.15	526,175.11	55.6
Dept: 581.100 Interfund Transfers							
500.910 Transfer to CIP Fund	1,109,300.00	1,109,300.00	554,650.00	0.00	0.00	554,650.00	50.0
Interfund Transfers	1,109,300.00	1,109,300.00	554,650.00	0.00	0.00	554,650.00	50.0
Expenditures	2,294,883.00	2,294,883.00	1,183,868.74	127,413.27	30,189.15	1,080,825.11	52.9
Net Effect for Parking Fund	0.00	0.00	771,470.12	172,437.11	30,189.15	-741,280.97	0.0
Change in Fund Balance:			771,470.12				
Grand Total Net Effect:	0.00	0.00	5,407,741.81	-64,641.58	1,281,873.08	-4,125,868.73	

Town of Lauderdale-by-the-Sea
Cash and Investment Report
as of April 30,
2022

Bank / Other	GL No.	Bank No.	Account Name	Account Type	Bank/ Pool	Balance 4/30/2022	Interest/ Avg % Yield	Interest/Chg Mkt Value	Interest/ Year to Date
001 General Fund:									
SunTrust	101.000	8015	Master Account	Advantage NOW	SunTrust	9,436,516.77	0.02%	102.38	846.12
SunTrust	101.009	6876	Emergency Reserve	Advantage NOW	SunTrust	2,500,000.00	0.02%	Included Above	Included Above
GENERAL FUND						11,936,516.77		102.38	846.12
SBA	101.300	1471-A	General Fund Invest Acct A	SBA Invest Pool	SBA	174,210.62	0.45%	64.81	197.56
SBA	101.400	1472-A	Emergency Reserves Acct A	SBA Invest Pool	SBA	84,520.55	0.45%	31.45	95.87
GENERAL FUND						258,731.17		96.26	293.43
GENERAL FUND						12,195,247.94		198.64	1,139.55
101 Police Forfeiture & Training									
SunTrust	101.100	9613	Police Forfeiture Fund	Advantage NOW	SunTrust	14,429.74	0.02%	Included Above	Included Above
POLICE FUND						14,429.74		0.00	0.00
103 Sewer Enterprise Fund									
SunTrust	101.105	9999	Cash	Advantage NOW	SunTrust	1,746,366.22	0.02%	18.89	111.33
SEWER FUND						1,746,366.22		18.89	111.33
115 Fire Fund:									
SunTrust	101.109	5379	Fire Fund Account	Advantage NOW		2,018,068.64	0.02%	22.60	134.54
FIRE FUND						2,018,068.64		22.60	134.54
300 Capital Improvement Fund:									
SunTrust	101.115	0010	Cash	Advantage NOW	SunTrust	3,890,969.41	0.02%	55.87	313.88
CAPITAL IMPROVEMENT FUND						3,890,969.41		55.87	313.88
310 Parking Improvement Fund									
SunTrust	101.125	0120	Parking Improvement Account	Advantage NOW	SunTrust	7,790,124.69	0.02%	104.02	567.21
SunTrust	101.128	8554	PILOP Account	Advantage NOW	SunTrust	147,621.00	0.02%	1.51	7.79
PARKING FUND						7,937,745.69		105.53	575.00
102 Building Fund									
SunTrust	101.104	8686	Building Account	Advantage NOW	SunTrust	623,965.75	0.02%	5.67	24.71
BUILDING FUND						623,965.75		5.67	24.71
ALL FUNDS						28,426,793.39		407.20	2,299.01

Town of Lauderdale-by-the-Sea
Cash and Investment Report
as of April 30,
2022

Summary by Investment Type		Amount	Percent
Interest Bearing Checking		28,168,062.22	99%
Non-interest Bearing Checking		0.00	0%
SBA Trust Fund/Pools		258,731.17	1%
Repurchase Agreements		0.00	0%
Money Market Funds		0.00	0%
U.S. Securities/Treasuries		0.00	0%
U.S. Federal Agencies		0.00	0%
Federal Instrumentalities		0.00	0%
GRAND TOTAL		28,426,793.39	100%

Summary by Fund		Amount	Percent
101.000/101-400	General Fund	12,195,247.94	43%
	Police Fund	14,429.74	0%
	Sewer Fund	1,746,366.22	6%
	Fire Fund	2,018,068.64	7%
	Building Fund	623,965.75	2%
	Capital Improvement Fund	3,890,969.41	14%
	Parking Fund	7,937,745.69	28%
GRAND TOTAL		28,426,793.39	100%

Summary by Bank/Pool		Amount	Percent
SunTrust		28,168,062.22	99%
Florida Prime/State Board of Admin.		258,731.17	1%
GRAND TOTAL		28,426,793.39	100%



Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Ken Rubach, Deputy Town Manager/Director of Public Works

Submitting Department: Administration/Public Works

Item Type: Report

Agenda Section: Town Manager's Report

Subject Title: Public Works Quarterly Report

Explanation: The intent of the Public Works Quarterly Report is to highlight key operational and CIP projects that have occurred over the past quarter. Operations highlights will focus on some of the day-to-day activities of maintaining and improving the Town's infrastructure and the CIP highlights will focus on a series of the larger projects that were approved as apart of this years CIP budget.

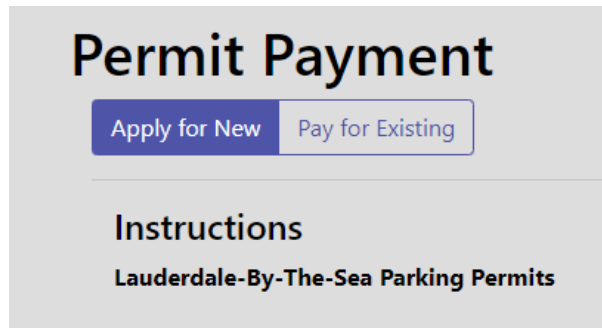
Operations Highlights:

Art Restoration:



Our beautiful sculptures create quite a statement as you drive eastbound on Commercial Blvd towards downtown. Our initial restoration efforts have been finally completed with the Town's iconic piece located in the center of the traffic circle on El Mar Drive.

Computerized Parking Permit System:



Staff has been working with our parking vendor to set up a system to purchase parking permits online. This will help streamline the process and allow residents as well business employees to purchase passes at a time that is convenient for them from the comfort of their home. The plate information will be stored in the system, this will eliminate the need for a physical sticker or a parking placard. We expect this process to be completed this summer and rolled out in the fall.

Datura Portal Stormwater Improvements:



Drainage at the Datura portal has been a constant maintenance issue due to sand draining into the structure which limits the ability of the stormwater to exfiltrate through the basin. This structure extends several feet below the road elevation and needs to be cleaned on a regular basis due to the amount of sand that becomes deposited in it.

Because of the size and shape of the structure it is awkward to remove debris from it with a shovel. Staff installed two smaller “sacrificial” catch basins which were placed in front

of the structure to catch the sand while allowing the storm water to run over them into the larger structure when they become full of sand. The smaller structures are easier to clean and have been successful in keeping large quantities of sand away from the main structure which has improved drainage and increased the periods of time before cleaning is needed.

Dune Maintenance:



As part of our beach maintenance program staff regularly removes sea oats that grow outside the boundaries of their dunes and we then manicure the sand to provide a neat appearance.

Friedt Park Lighting Upgrades:



Many of the legacy light fixtures in Friedt Park were no longer working due to bad wiring or issues with the fixtures themselves. While the long-term plan calls for upgrading poles and fixtures staff was able to purchase economical fixtures to provide lighting until such

time as more permanent upgrades could be made. This project was completed for under \$4,000.00 and utilized our inhouse staff for installations.

Pay Station Installation:



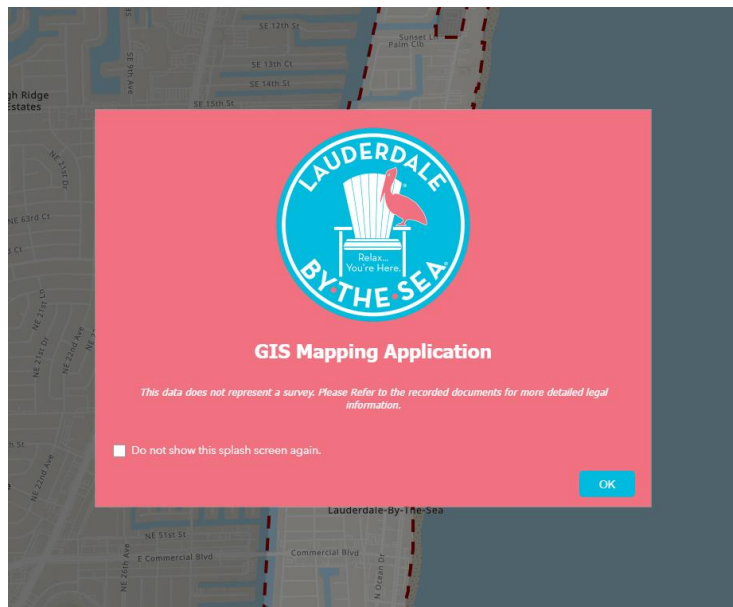
In an effort to decrease the number of single head meters, make collections more efficient, and utilize the technology two new pay stations were installed. One at the Hibiscus portal and the other at the Visitor Center Parking lot.

Town Hall Landscaping Upgrades:



Staff designed and installed new landscaping for the front of the Town Hall parking lot which creates a more updated look, additional shade trees were also planted to enhance the aesthetic of the overall design. Special thanks go to Mike Walker for the design and execution of this beautiful project.

GIS:



The first round of GIS updates for Public Works Department have been added to our base map. These show the locations of the water, wastewater, and storm utilities throughout Town. The next step in the process will be to verify the locations of the Town owned infrastructure and add additional attributes.

Staff will be adding other infrastructure items to the map over the upcoming years. We also anticipate completing a dashboard in the next year for residents and visitors to use to access information about the Town.

CIP Highlights:

FY22 CIP Project Name	Project Status
Town Campus Roof Replacement (Public Works and Development Services)	Work is anticipated to begin the week of 7/4/22
A1A Hibiscus Crosswalk	Project was completed in April, however the control board shorted out and was sent for repairs, we are anticipating it should be returned and installed in approximately 4-6 weeks
Palm Club Sewer Project	Palm Club Sewer is substantially completed, the control panel is expected to be installed by the end of June and start up procedures will occur shortly thereafter.

FY22 CIP Project Name	Project Status
Complete Street Project Design/Construction (Codrington Drive)	2 nd Resident Meeting Scheduled for June 29 th . Authorization for Construction anticipated in July/August.
Complete Street Project Design (Bougainvilla/Poinciana - Phase 1)	Design Authorization will be sought for the Commission's approval in September.
Canal Dredging (Phase 1)	RFP document has been finalized and the project will be going out for bid in July.
Tradewinds/Commercial Improvements	Awaiting permit approval from FDOT. Once permits are received the item will be brought forward for Commission approval
Beach Management Plan	The draft plan has been submitted to DEP & Broward County for their review & comment. Anticipated completion November 2022.
Bel Air Seawall	Approvals have been received from adjacent property owners to proceed. Permitting has been submitted to the Army Corps & Broward County. Anticipation Construction Winter 2022
Dog Park Pilot Program	Prices for construction have been obtained and will be brought before the Commission in July.

Recommendation: N/A

Attachments: N/A



Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Linda Connors, Town Manager

Submitting Department: Administration

Item Type: Discussion Item

Agenda Section: Old Business

Subject Title: Renewal of Town Contracts

Explanation: Section III.L.4. of the Purchasing Manual authorizes the Town Manager to exercise renewal options in Commission approved contracts after providing the Commission with notice of the Town Manager's intent to do so. It has been past practice to annually schedule a comprehensive review of all contracts that have a renewal option and present it to the Commission so that the Commission can provide feedback regarding which contracts, if any, they would like staff to rebid.

Staff previously brought to the Commission a list of contracts to be renewed for FY22 in February. This list was based on information from the former Town Clerk. The contracts being brought forward at tonight's meeting include contracts that were inadvertently omitted from the previously approved list.

Table Two

Contract	Description	Expiration Date	Renewal Option
AG 2019-17 Bel Air Maintenance (Bam)	East Commercial Pressure Washing	5/29/22	Two periods of one year each
AG 2021-09 8 Shades of Blue	Photo and Video Footage	9/30/22	One year
AG 2019-26 Broward County	Community Shuttle	9/30/22	Two periods of one year each
AG 2019-32 Linda Strutt Consulting	Planning Services	11/21/22	Two periods of one year each
AG 2019-35 Calvin Giordano & Associates	Planning Services	11/21/22	Two periods of one year each

Contract	Description	Expiration Date	Renewal Option
AG 2019-36 Televac South, Inc	Sewer Maintenance	12/20/22	Two periods of one year each
AG 2019-41 Calvin Giordano & Associates	Code Compliance	11/21/22	Two periods of one year each
Flynn Engineering Services	Engineering Consulting	3/15/22	Two periods of one year each
Flynn Engineering Services	Town Engineer	4/28/22	Two periods of one year each

Recommendation: Staff recommends the Commission's renewal of all contracts.

Attachments: None



Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Town Manager

Submitting Department: Administration

Item Type: Discussion Item

Agenda Section: New Business

Subject Title: Rate for Attorney Services

Explanation: Currently the Town has an agreement with Weiss Serota Helfman Cole & Bierman, P.L. (WSH) for the purpose of Legal Services. As of October 1, 2014, the blended and discounted governmental rate was \$221 per hour of attorney time. For FY23, WSH requested an increase to \$226 per hour (2.26%). Through FY22, this rate has remained unchanged although the current letter of engagement allows for an annual 3% increase.

For the upcoming fiscal year, the attorney has requested a new letter of engagement **(Exhibit 1)** with a rate increase to \$250 per hour which is a 10.62% increase. This will be the first increase since October 2017 (Table 1).

Table 1

1-Oct	2014	\$ 221.00	2.26% increase from 10/1/2014
1-Oct	2015	No	
1-Oct	2016	Increase	
1-Oct	2017	\$ 226.00	
1-Oct	2018	No Increase	10.62% increase from 10/1/2017
1-Oct	2019		
1-Oct	2020		
1-Oct	2021		
1-Oct	2022	\$ 250.00	

Recommendation: Commission to approve WSH Letter of Engagement and execute the Retainer Letter **(Exhibit 2)**.

Attachments:

Ex. 1 – Attorney Letter of Engagement

Ex. 2 – Retainer Letter 2022



Susan L. Trevarthen, BCS, FAICP
Member
slt@wsh-law.com

June 22, 2022

VIA E-mail

Linda Connors
Town Manager
Town of Lauderdale-By-The-Sea
4501 N. Ocean Drive
Lauderdale-By-The-Sea, FL 33308

RE: Rate for Town Attorney Services; Revised Retainer

Dear Ms. Connors:

Our current agreement to serve as the Town Attorney for Lauderdale-By-The-Sea includes a blended and discounted governmental, hourly rate of \$221 per hour of attorney time beginning on October 1, 2014, with a 3% increase on each October 1 thereafter if mutually agreed. See attached August 20, 2014 letter. Blended means that the same rate applies regardless of which attorney does the work. In a time of low inflation, this made more sense. We requested and received an increase to \$226 per hour (less than 3% over three years) effective October 1, 2017, and continue to bill the Town at \$226 per hour at this time. We did not request an increase to our hourly rate for FY 18/19 through present (over five years).

We respectfully request that the Town increase our hourly rate to \$250 effective October 1, 2022. According to the CPI inflation calculator of the Bureau of Labor Statistics, \$226 in 2017 has the same buying power as \$268 in May 2022. Current inflation rates specific to South Florida are 10%, and will further impact this calculation by October. For comparison, inflating the October 2014 \$221 rate to May 2022 would result in a rate of \$272. As such, my firm has informed me that we can no longer continue to hold in place the current, five-year old \$226 rate, and is requiring us to request rate increases from all of our clients.

For further context, if there had been a 3% increase annually since 2017 as contemplated by our retainer agreement, the rate would now be \$262. The increase from \$226 to \$250 is an approximately 11% increase, but it does not even represent equivalent value to the 2017 rate. And while it remains below average, \$250 is closer to our current average billing rate for public clients. For all of these reasons, we believe that the \$250 blended rate is a reasonable request going forward.

As it appears that inflation has become a factor to an extent not seen since our agreement was approved in 2014, we also respectfully request that the 3% increase contemplated in our retainer letter be amended to be available each year if we submit a written request by October 1 to the Administration to implement it. As our history demonstrates, we have been judicious about seeking increases.

As we have previously discussed, the major driver of legal expenses is the amount of work required by the Town each year, not the hourly rate at which it is charged. How much the overall expenditure for Town Attorney services will change will depend primarily on the amount of work contemplated for FY 2023, and how much of it may be recovered from applicants through cost recovery or other sources. For example, we have recovered \$2+ million for the Town over the years through code-related enforcement and litigation. The decision was made previously not to separately track these revenues in relation to the Town Attorney budget, but we believe that they are relevant to an overall assessment of this expense. Also, as the Town has recently filled its staff openings and completed its transition to a new Town Manager, it is possible that there will be less need to rely on us to assist in filling those gaps.

A revised retainer letter is attached, reflecting this change and updates to the standard language in all of our retainer letters. It remains our privilege and pleasure to serve as Town Attorney, and we thank you for your continued confidence in our Firm.

Sincerely,

A handwritten signature in cursive script, appearing to read "Susan L. Trevarthen".

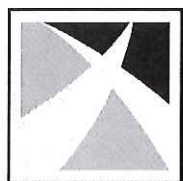
Susan L. Trevarthen

Cc: Mayor and Town Commission

Enclosures:

2017 Letter, with 2014 Retainer attached

New Proposed Retainer Letter



WEISS SEROTA HELFMAN COLE & BIERMAN

AT THE CROSSROADS OF BUSINESS, GOVERNMENT & THE LAW

SUSAN L. TREVARTHEN, FAICP, MEMBER
slt@wsh-law.com

July 13, 2017

VIA E-Mail BudB@lauderdalebythesea-fl.gov

Mr. Ralph "Bud" Bentley
Town Manager
Town of Lauderdale-By-The-Sea
4501 Ocean Drive
Lauderdale-By-The-Sea, FL 33308

RE: Rate for Town Attorney Services

Dear Bud:

Our current agreement to serve as the Town Attorney for Lauderdale-By-The-Sea includes a blended and discounted governmental, hourly rate of \$221 per hour of attorney time beginning on October 1, 2014, with a 3% increase on each October 1 thereafter if mutually agreed. See attached August 20, 2014 letter. We continue to bill the Town at \$221 per hour at this time, and did not request an increase to our hourly rate for FY 15/16 or FY 16/17.

As part of the upcoming budget approval and effective October 1, 2017, we respectfully request that the Town increase our hourly rate by 3% as contemplated by our retainer agreement. As we have discussed, the major driver of legal expenses is the amount of work required by the Town each year, not the rate at which it is charged.

Thank you for your continued confidence in our Firm.

Sincerely,

Susan L. Trevarthen

**WEISS SEROTA HELFMAN
PASTORIZA COLE & BONISKE, P.L.**

ATTORNEYS AT LAW

A PROFESSIONAL LIMITED LIABILITY COMPANY
INCLUDING PROFESSIONAL ASSOCIATIONS

BROWARD OFFICE

200 EAST BROWARD BOULEVARD

SUITE 1900

FORT LAUDERDALE, FLORIDA 33301

TELEPHONE 954-763-4242

FACSIMILE 954-764-7770

WWW.WSH-LAW.COM

MIAMI-DADE OFFICE

2525 PONCE DE LEON BOULEVARD • SUITE 700

CORAL GABLES, FLORIDA 33134

TELEPHONE 305-854-0800 • FACSIMILE 305-854-2323

*OF COUNSEL

SONJA C. DARBY
DANIEL A. ESPINO
ERIC P. HOCKMAN
SCOTT M. HYMAN
KELLY RAINS JESSON
KAREN LIEBERMAN*
JUSTIN D. LUGER
JOHANNA M. LUNDGREN
MIA R. MARTIN
ALEIDA MARTINEZ MOLINA*
KATHRYN M. MEHAFFEY
ROBERT A. MEYERS*
GRACE M. MURILLO
MARC C. PUGLIESE*
GAIL D. SEROTA*
ANTHONY C. SOROKA
EDUARDO M. SOTO*
PABLO A. TAMAYO
JOANNA G. THOMSON
PETER D. WALDMAN*
ALICIA H. WELCH
SAMUEL I. ZESKIND

MITCHELL BIERMAN, P.A.
NINA L. BONISKE, P.A.
MITCHELL J. BURNSTEIN, P.A.
JAMIE ALAN COLE, P.A.
STEPHEN J. HELFMAN, P.A.
GILBERTO PASTORIZA, P.A.
MICHAEL S. POPOK, P.A.
JOSEPH H. SEROTA, P.A.
SUSAN L. TREVARTHEN, P.A.
RICHARD JAY WEISS, P.A.
DAVID M. WOLPIN, P.A.

DANIEL L. ABBOTT
LILLIAN M. ARANGO
IGNACIO G. DEL VALLE
JEFFREY D. DECARLO
ALAN K. FERTEL
CHAD S. FRIEDMAN
ALAN L. GABRIEL
DOUGLAS R. GONZALES
EDWARD G. GUEDES
JOSEPH HERNANDEZ
ROGER S. KOBERT
JOSHUA D. KRUT
MATTHEW H. MANDEL
MATTHEW PEARL
JOHN J. QUICK
ANTHONY L. RECIO
BRETT J. SCHNEIDER
CLIFFORD A. SCHULMAN
ALISON F. SMITH
MARC SOLOMON
LAURA K. WENDELL
JAMES E. WHITE

August 20, 2014

Connie Hoffmann
Town Manager
Town of Lauderdale-By-The-Sea
4501 Ocean Drive
Lauderdale-By-The-Sea, FL 33308

Re: Engagement of Weiss Serota Helfman PastORIZA Cole & Boniske, P.L.

Dear Ms. Hoffmann:

We are pleased that the Town of Lauderdale-By-The-Sea wishes to continue to engage our Firm to provide legal services for the Town. From our experience, we have found that clients appreciate a frank and open discussion and understanding of the services that we will perform and the basis upon which they will be expected to pay for those services.

This letter is intended to set forth our understanding as to the nature and scope of the legal services we have agreed to render for you, the amount of our fees for those services and the manner in which our fees for those services will be paid.

1. **Nature of Legal Services.** We have been engaged to serve as Town Attorney for the Town of Lauderdale-By-The-Sea.

2. **Fees for Services.** You will be charged and agree to pay for our services at the rate of \$221 per hour for all attorneys beginning on October 1, 2014, with an 3% increase on each October 1 thereafter if mutually agreed, together with applicable taxes, if any. It is contemplated that Susan L. Trevarthen will have primary responsibility for the Town's legal affairs. It is our practice to charge for actual time expended on your behalf, but not less than 2/10th of an hour for each activity. We will continue to not charge the Town for conferences with elected officials on general matters.

Connie Hoffmann, Town Manager
 August 20, 2014
 Page 2

3. **Costs.** In addition to the fees discussed in paragraph 2, we anticipate that certain expenses may be incurred and advanced on your behalf. These expenses may include filing fees, recording costs, out-of-town travel expenses, delivery charges, long distance telephone charges, photocopies (xerox), special postage (express mail, certified mail and the like), computer research charges, court reporter expenses (including cost of transcript and court reporter's fee for attendance), court costs (such as filing fees, service of process, newspaper publication costs, subpoena costs, witness fees, recording fees, etc.), accounting and appraisal fees, fees and expenses of experts necessary to assist in the preparation and hearing of your case, investigation costs, word processing fees, computer charges and applicable lobbyist registration fees. In addition to our fees for legal services, you agree to pay us for such out-of-pocket expenditures. In the event unusually large costs or advances are anticipated, we reserve the right to require an additional cost deposit from you prior to undertaking the expenditures of funds on your behalf.

4. **Payment of Fees and Costs.** Our invoices will be submitted to you on a monthly basis and each invoice will be due and payable when rendered. You must understand that if any invoice remains unpaid for more than 30 days after it is rendered, we reserve the right, in our discretion, to cease to provide further legal services to you. You will, however, be liable to us for the payment of any fees earned and any costs incurred by us to that time.

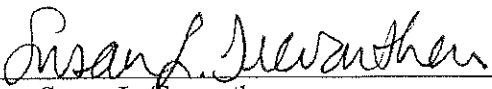
5. **Termination of Representation.** We will serve at the pleasure of the Town and may be terminated at any time.

6. **Representation of Other Clients.** We are bound by rules of legal ethics not to represent any client if the representation of that client will be directly adverse to the interests of another client unless each such client consents to such representation after consultation.

We appreciate your confidence in our Firm and we assure you that we will make every effort to perform our services in a prompt and efficient manner.

Very truly yours,

**WEISS SEROTA HELFMAN PASTORIZA
 COLE & BONISKE, P.L.**

By: 
 Susan L. Trevarthen

cc: Honorable Mayor and Town Commission
 Tedra Smith, Town Clerk

SLT:ns



Susan L. Trevarthen, BCS, FAICP
Member
slt@wsh-law.com

June 20, 2022

VIA E-mail

Ms. Linda Connors
Town Manager
Town of Lauderdale-By-The-Sea
4501 N. Ocean Drive
Lauderdale-By-The-Sea, FL 33308

RE: Revised Engagement Letter to Serve as Town Attorney

Dear Ms. Connors:

We are pleased that the Town of Lauderdale-By-The-Sea wishes to continue to engage our Firm to provide legal services for the Town. This letter updates our August 2014 retainer letter, and our hourly rate increase effective October 1, 2017. From our experience, we have found that clients appreciate a frank and open discussion and understanding of the services that we will perform and the basis upon which they will be expected to pay for those services.

This letter is intended to set forth our understanding as to the nature and scope of the legal services we have agreed to render for you, the amount of our fees for those services and the manner in which our fees for those services will be paid.

1. Nature of Legal Services. We have been engaged to serve as Town Attorney for the Town of Lauderdale-By-The-Sea.
2. Fees for Services. You will be charged and agree to pay for our services at the rate of \$250 per hour for all attorneys beginning on October 1, 2022, with an 3% increase on each October 1 thereafter if we submit a request for such increase in writing to you for that year, together with applicable taxes, if any. It is contemplated that Susan L. Trevarthen will have primary responsibility for the Town's legal affairs. It is our practice to charge for actual time expended on your behalf, but not less than 2/10ths of an hour for each activity. We will continue not to charge the Town for conferences with elected officials on general matters.
3. Costs. In addition to the fees discussed in paragraph 2, we anticipate that certain expenses may be incurred and advanced on your behalf. These expenses may include filing fees, recording costs, out-of-town travel expenses, delivery charges, long distance telephone charges, photocopies (xerox), special postage (express mail, certified mail and the like), computer research charges, court reporter expenses (including cost of transcript and court reporter's fee for attendance), court costs (such as filing fees, service of process, newspaper publication costs, subpoena costs, witness fees, recording fees, etc.), accounting and appraisal fees, fees and expenses of experts necessary to assist in the preparation and hearing of your case, investigation costs, word processing fees, computer charges and applicable lobbyist registration fees. In addition to our fees for legal services, you agree

to pay us for such out-of-pocket expenditures. In the event unusually large costs or advances are anticipated, we reserve the right to require an additional cost deposit from you prior to undertaking the expenditures of funds on your behalf.

4. **Payment of Fees and Costs.** Our invoices will be submitted to you on a monthly basis and each invoice will be due and payable when rendered. You must understand that if any invoice remains unpaid for more than 30 days after it is rendered, we reserve the right, in our discretion, to cease to provide further legal services to you. You will, however, be liable to us for the payment of any fees earned and any costs incurred by us to the date of termination.

5. **Termination or Withdrawal of Representation.** We serve at the pleasure of the Town Commission, and may be terminated at any time, with or without cause, with the Town only being liable for any fees and costs incurred through the date of termination. We, likewise, reserve the right to withdraw from representing the Town if you have misrepresented or failed to disclose material facts to us, or if we disagree about the course of action which should be pursued.

6. **Representation of Other Clients.** We are bound by rules of legal ethics not to represent any client if the representation of that client will be directly adverse to the interests of another client, unless each such client consents to such representation after consultation. Should such a situation arise, you will be immediately informed, and we will propose a method of addressing the conflict.

If this agreement is acceptable, please acknowledge your understanding and agreement by signing this letter and delivering it to us. We appreciate your confidence in our Firm and we assure you that we will continue to make every effort to perform our services in a prompt and efficient manner.

Very truly yours,

WEISS SEROTA HELFMAN COLE & BIERMAN, P.L.

By: 
 Susan L. Trevarthen

APPROVED BY TOWN COMMISSION ON _____, 2022	AGREED AND ACCEPTED ON _____, 2022 By: _____ Linda Connors, Town Manager
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cc: Honorable Mayor and Town Commission
 Katrina Adler, Town Clerk



Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Ken Rubach, Deputy Town Manager/Director of Public Works

Submitting Department: Public Works

Item Type: Resolution

Agenda Section: New Business

Subject Title: Resolution 2022-26 - A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, APPROVING A PIGGYBACK AGREEMENT WITH JANICE M. RILEY INC. DBA THE PAVING LADY FOR ASPHALT PATCHING ON EL MAR DRIVE, UTILIZING THE CITY OF AVENTURA CONTRACT PROCURED PURSUANT TO BID NUMBER 20-03-19-3 FOR MAINTENANCE AND REPAIR FOR CITY STREETS AND FACILITIES, AUTHORIZING THE TOWN MANAGER TO EXECUTE THE AGREEMENT WITH JANICE M. RILEY INC. DBA THE PAVING LADY, IN THE AMOUNT NOT TO EXCEED \$63,798.54, WITH A 15% CONTINGENCY; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE. **(Exhibit 1)**

Explanation: As part of ongoing maintenance efforts to El Mar Drive, staff has continued to fill potholes and patch smaller areas of pavement that are in disrepair. Staff was asked to evaluate more significant patching efforts earlier this year to address the swales the length of El Mar Drive.

Staff examined the swales and found approximately 1,093 sq yards of patching is needed. The extent of patching exceeds staff's ability to complete in house and requires the use of a contractor. Janice M. Riley Inc. dba The Paving Lady (the "The Paving Lady") has performed smaller projects for the Town in the past and currently performs work for the City of Aventura under a roadways maintenance contract, which the Town wishes to utilize for this project.

Section IV.E of the Town Purchasing Manual authorizes the Town to select and contract using the competitive bid process of another government entity as an exception to the otherwise required formal bidding process. This is considered "piggybacking."

On May 5, 2020, the City of Aventura entered into a contract with The Paving Lady, pursuant to Bid # 20-03-19-3, (the "Aventura Contract") for maintenance and repair for city streets and facilities (the "Services"). The Aventura Contract is for a three (3) year term, beginning on August 1, 2021, through July 31, 2024, with the option to renew the contract for two (2) additional one (1) year terms **(Exhibit 2)**. The Town would like to

piggyback the Aventura Contract with The Paving Lady for asphalt patching services to the Town to repair the swale areas on El Mar Drive.

The cost for completion of the work is \$63,798.54 (**Exhibit 3**). In addition to the amount provided in the quote, Staff is requesting an additional 15% contingency should it be needed as on occasion patches may need to be slightly larger due to additional pavement unraveling during the repair process. This would bring the total request to \$73,368.21. Funds to pay for this project would be allocated from the Capital Fund Account Greenway - El Mar Drive (300.579.169.500.630) Capital Outlay Improvements other than buildings.

Recommendation: Staff recommends that the Town Commission approve Resolution 2022-26 approving the piggyback agreement with The Paving Lady for asphalt patching services on El Mar Drive, utilizing the City of Aventura Bid #20-03-19-for Maintenance and Repair for City Roads, Streets, and Facilities in an amount not to exceed \$74,000.

Attachments:

- Ex.1 Resolution 2022-26
- Ex.2 City of Aventura Contract
- Ex.3 The Paving Lady Quote

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RESOLUTION NO. 2022-26

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, APPROVING A PIGGYBACK AGREEMENT WITH JANICE M. RILEY INC. DBA THE PAVING LADY FOR ASPHALT PATCHING ON EL MAR DRIVE, UTILIZING THE CITY OF AVENTURA CONTRACT PROCURED PURSUANT TO BID NUMBER 20-03-19-3 FOR MAINTENANCE AND REPAIR FOR CITY STREETS AND FACILITIES, AUTHORIZING THE TOWN MANAGER TO EXECUTE THE AGREEMENT WITH JANICE M. RILEY INC. DBA THE PAVING LADY, IN THE AMOUNT NOT TO EXCEED \$63,798.54, WITH A 15% CONTINGENCY; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, on May 5, 2020, the City of Aventura entered into a contract Janice M. Riley Inc. dba The Paving Lady (the “The Paving Lady”), pursuant to the City of Aventura Bid No. 20-03-19-3 for Maintenance and Repair for City Streets and Facilities (the “Aventura Contract”); and

WHEREAS, the Town wishes to contract with The Paving Lady, utilizing the Aventura Contract for asphalt patching on El Mar Drive, in an amount not to exceed \$63,798.54 with a 15% contingency, for a total not to exceed \$73,368.21 (the “Piggyback Agreement”); and

WHEREAS, the Town is authorized to piggyback agreements pursuant to Section IV.E. of the Town's Purchasing Manual; and

WHEREAS, the Town Commission deems it to be in the best interest of the Town and its residents to approve a Piggyback Agreement with The Paving Lady for asphalt patching on El Mar Drive.

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

SECTION 1. Recitals. The foregoing “Whereas” clauses are hereby ratified and confirmed as being true and correct and incorporated herein by this reference.

SECTION 2. Piggyback Agreement Approved. The Piggyback Agreement with The Paving Lady for asphalt patching on El Mar Drive, attached hereto as Exhibit “A,” is hereby approved.

SECTION 3. Authorization to Execute the Agreement. The Town Manager is hereby authorized to execute the Piggyback Agreement with The Paving Lady in an amount not to exceed

1 \$63,798.54 with a 15% contingency, for a total not to exceed \$73,368.21, attached as Exhibit “A,”
2 together with such non-substantial changes as are deemed necessary by the Town Manager and
3 approved as to form and legal sufficiency by the Town Attorney.

4 **SECTION 4. Authorization to Implement.** The appropriate Town officials are
5 authorized to execute all necessary documents and to take any necessary action to effectuate the
6 intent of this Resolution.

7 **SECTION 5. Effective Date.** This Resolution shall become effective immediately
8 upon passage and adoption.

9
10 **PASSED AND ADOPTED** on this ____ day of June, 2022.

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12
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14 _____
MAYOR CHRIS VINCENT

Attest:

15 _____
Katrina Adler, Town Clerk

16 APPROVED AS TO FORM:
17
18

19 _____
20 Susan L. Trevarthen, Town Attorney
21

RESOLUTION NO. 2020-28

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA AWARDING AND LETTING A BID/CONTRACT FOR BID NO. 20-03-19-3, CITY OF AVENTURA MAINTENANCE AND REPAIR FOR CITY STREETS AND FACILITIES, TO STONE CONCEPT MIAMI INC., METRO EXPRESS INC., THE PAVING LADY, WEEKLEY ASPHALT PAVING INC., AND ALL COUNTY PAVING AT THE INDIVIDUAL BID PRICES AS CONTAINED IN EXHIBIT “A” ATTACHED; AUTHORIZING THE CITY MANAGER TO EXECUTE ASSOCIATED CONTRACTS; AUTHORIZING THE CITY MANAGER TO TAKE NECESSARY AND EXPEDIENT ACTION TO CARRY OUT THE AIMS OF THIS RESOLUTION; PROVIDING FOR THE APPROPRIATION AND ALLOCATION OF FUNDS FOR SAID BID AWARD; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Aventura, Florida has, pursuant to the various laws of the State of Florida and the Code of the City of Aventura, properly solicited and accordingly accepted bids for **BID NO. 20-03-19-3 CITY OF AVENTURA MAINTENANCE AND REPAIR FOR CITY STREETS AND FACILITIES**; and

WHEREAS, sealed bids have been submitted to and received by the City pursuant to the City’s invitation to bid/notice to bidders, specifications, proposals and requirements for the project/work as cited above; and

WHEREAS, staff has determined that Stone Concept Miami Inc., Metro Express Inc., The Paving Lady, Weekley Asphalt Paving Inc. and All County Paving have submitted the lowest responsible and responsive bids for said project/work; and

WHEREAS, the City Commission, upon the recommendation of the City Manager, is therefore desirous of awarding said bid/contract to said lowest responsible and responsive bidders.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA:

Section 1. That bid/contract for BID NO. 20-03-19-3, CITY OF AVENTURA MAINTENANCE AND REPAIR FOR CITY STREETS AND FACILITIES is hereby

awarded to Stone Concept Miami Inc., Metro Express Inc., The Paving Lady, Weekley Asphalt Paving Inc., and All County Paving, at the bid prices as contained in the attached bid documents.

Section 2. That the City Manager is hereby authorized to execute, on behalf of the City, a contract by and between the parties embodying the terms, conditions, and specifications as set forth in the subject Invitation to Bid/Notice to Bidders, bid specifications, bid proposal and bid requirements, or if a City prepared contract was part of said bid proposal, said parties shall execute said prepared contract on behalf of the City.

Section 3. That the City Manager is hereby authorized and requested to take all necessary and expedient action to carry out the aims of this Resolution in awarding this bid/contract.

Section 4. That the funds to be allocated and appropriated pursuant hereto and for the purpose of carrying out the tenets of this Resolution shall be from Budget Line Item Numbers 001-5401-541-4691 and 410-5401-538-3460.

Section 5. This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was offered by Commissioner Shelley, who moved its adoption. The motion was seconded by Vice Mayor Mezrahi, and upon being put to a vote, the vote was as follows:

Commissioner Denise Landman	<u>Yes</u>
Commissioner Dr. Linda Marks	<u>Yes</u>
Commissioner Marc Narotsky	<u>Yes</u>
Commissioner Robert Shelley	<u>Yes</u>
Commissioner Howard Weinberg	<u>Yes</u>
Vice Mayor Gladys Mezrahi	<u>Yes</u>
Mayor Enid Weisman	<u>Yes</u>

PASSED AND ADOPTED this 5th day of May, 2020.



ENID WEISMAN, MAYOR

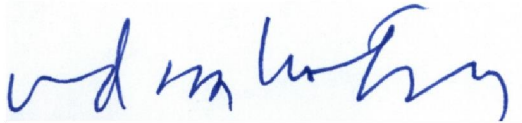


ATTEST:



ELLISA L. HORVATH, MMC
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:



CITY ATTORNEY



1000 W Industrial Ave
Boynton Beach FL 33426
Office: 561-572-2600
Fax: 561-572-2601

May 9, 2022

Attention:

Ken Rubach
Municipal Services Director
Lauderdale – By – The - Sea
4501 N. Ocean Drive
Lauderdale – By – The – Sea,
FL 33308

Project:

Mill and Pave thirty-three locations of edge of road swale along El Mar Drive totaling 1,093 square yards. Re stripe affected edge of road line with temporary and thermoplastic paint.

Pricing is based on City of Aventura Bid No. 20-03-19-3 unit pricing.

PAY ITEM	DESCRIPTION	QTY	UNITS	RATE	TOTAL
3	Foreman	16	HR	\$65.00	\$1,040.00
4	Superintendent	16	HR	\$125.00	\$2,000.00
1	Laborer x2	32	HR	\$125.00	\$4,000.00
8	Type 1 Barricade - 14 Days	150	EA	\$32.20	\$4,830.00
36	Mill Existing Pavement 1" Avg. Depth	1093	SY	\$8.00	\$8,744.00
36	Mill Existing Pavement Additional 1/2"	1093	SY	\$4.00	\$4,372.00
42	Remove and dispose of existing asphalt	1098	SY	\$8.00	\$8,784.00
32	1" Asphalt Type SP-9.5 Incl. Tack Coat	1093	SY	\$15.75	\$17,214.75
33	Each Additional 1/2" of SP 9.5	1093	SY	\$4.00	\$4,372.00
147	6" Solid Striping (Paint)	2064	LF	\$0.35	\$722.40
140	6" Solid Striping (Thermoplastic)	2064	LF	\$0.93	\$1,919.52
				SUB TOTAL	\$57,998.67

3 General Conditions

10% \$5,799.87

TOTAL \$63,798.54

Notes:

*** Jobsite will be barricaded during work. This contractor will not be



May 9, 2022

1000 W Industrial Ave
Boynton Beach FL 33426
Office: 561-572-2600
Fax: 561-572-2601

responsible for persons breaking through the barricades, tracking sealer, damage or injury to cars or persons trespassing designated areas.

*** Contractor is not responsible for any pre-existing environmental conditions or subsurface conditions.

*** Contractor is not responsible for any traffic censor loops disturbed or damaged during construction. All replacement, repair or any other cost associated with traffic censor loops is to be by owner.

*** This proposal is based on work being completed on Mon - Friday 7 am - 7 pm.

*** Any changes in the scope of work for any items not specified in this proposal will be an extra to this contract.

*** All testing, as-builts, plans, and surveying is by owner.

*** Contractor not responsible for existing asphalt drainage or standing water problems.

*** Any additional work requested by owner and/or the building department during review or inspections will be priced accordingly.

*** Permits will be obtained by contractor. Permit fees and procurement fees are to be paid by owner once permit is issued.

WE PROPOSE to furnish labor and material - complete in accordance with above specifications, and subject to conditions stated herein, for the sum of: **\$63,798.54 (Sixty Three Thousand- Seven Hundred – Ninety Eight Dollars and Fifty Four Cents.)**

PAYMENTS TO BE MADE AS Follows: - balance upon completion

Accepted: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature: _____

Date: _____

Print Name: _____

Title: _____

All material is guaranteed to be as specified. There shall be a one year guarantee against peeling or flaking of sealcoat material, except that as applied on cracks and oil stains All work is to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance upon above work. Our workers are covered by Workmen's Compensation Insurance.

X Mauro Comuzzi – President

Date:5/9/22



Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Lucila Lang, Director of Budget and Finance

Submitting Department: Finance Department

Item Type: Discussion Item

Agenda Section: NEW BUSINESS

Subject Title: FY23 Non-Profit Funding Request

Explanation: Each year, the Town Commission includes a line-item for donations to non-profit associations as part of the annual budget.

The Town did not have an established process for requesting donations with requests being granted without background information on the organization and how their work impacts the Town. This year, we have established a first step toward establishing such a process. With the help of Conceptual Communications, we were able to put an on-line application on the website 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 deadline for submitting the application was May 17, 2022. No new non-profits submitted funding requests. However, the Commission previously included funding for Lauderdale-By-The-Sea Merchants' Association in the Marketing and Development budget account. Since they are a non-profit 501C(3), staff felt that it was appropriate for these funds to be allocated from the Non-Profit Funding Requests.

The amounts contributed by the Town in the current fiscal year and the FY23 requested amounts are summarized below:

Requestor	FY22 Town Contribution	FY23 Request	Difference	LBTS Residents Served FY22
2-1-1 Broward	\$5,000	\$6,000	1,000	590 referrals/7 Suicide prevention
Areawide Council on Aging of Broward County	\$8,759	\$8,490	(269)	Projected assistance to 10 clients
Broward Children's Center	\$10,000	\$10,000		Assisted 6 clients/families
Broward College	\$2,000	0	(2,000)	N/A
Camp Victory Resorts for the Homeless	\$8,000	0	(8,000)	N/A
Center for Hearing and Communication	\$2,000	\$5,000	3,000	Projected assistance to 75+ clients
Early Learning Coalition of Broward County	\$2,000	\$2,000		Matched funding requested all 31 municipalities
Goodman Jewish Family Services of Broward County	\$5,000	\$7,500	2,500	Assisted 7 senior residents
Hillsboro Lighthouse Preservation Society	\$2,500	\$2,500		N/A

Requestor	FY22 Town Contribution	FY23 Request	Difference	LBTBS Residents Served FY22
House of Hope, Inc.	\$5,000	\$5,000		Funds available if needed by LBTBS residents
LBTBS Merchants' Association	\$5,000	\$5,000	5,000	25 business members
Lionfish Derby	\$5,000	\$5,000		N/A
South Florida Wildlife Center	\$5,000	\$5,000		N/A
Women in Distress of Broward County, Inc.	\$3,000	\$3,000		Estimated assistance to 5 clients
	\$68,259*	\$64,490	\$1,231	

*LBTBS Merchants Association funded in FY22 Marketing and Development Account (\$5,000)

If all requested amounts are approved, this will be an increase of 1.95% from FY22.

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, how their agency impacts the Town and answer any questions that the Commission may have.

Recommendation: Commission to direct staff regarding the agencies and amounts to be included in the Recommended FY23 budget.

Attachments:

- Ex. 1 2-1-1 Broward
- Ex. 2 Areawide Council on Aging of Broward County
- Ex. 3 Broward Children's Center
- Ex. 4 Center for Hearing and Communication
- Ex. 5 Early Learning Coalition of Broward County
- Ex. 6 Goodman Jewish Family Services of Broward County
- Ex. 7 Hillsboro Lighthouse Preservation Society
- Ex. 8 House of Hope, Inc.
- Ex. 9 Lauderdale-By-The-Sea Merchants' Association
- Ex. 10 Lionfish Derby
- Ex. 11 South Florida Wildlife Center
- Ex. 12 Women In Distress of Broward County, Inc.

Contributions to Nonprofits "Donation Request" Application - Submission #263

Date Submitted: 5/5/2022

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2022 - 2023 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 17, 2022.

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 at (954) 640-4208 or by e-mail at 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*

2-1-1 Broward is the live, 24-hour, comprehensive helpline, providing all people with crisis, health and human services support, and connecting them to resources in our community.

Every hour, of every day, someone in Broward is searching for help or services - housing, food, financial assistance, relief from abuse, family issues, depression, childcare, suicide prevention, etc. Knowing where to go is the first step to getting the help needed. -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. 2-1-1 Broward has served as a gateway and navigator for the vast network of health and human services available across the County for the past 25 years. As the "first call for help," we provide free and anonymous, round-the-clock access to crisis intervention, suicide prevention, and general requests for support. 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 13 years, the COO for 20 years, and the CFO prior to incorporation, having been with 2-1-1 Broward for 30 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, B2L (Bridge2Life) assisting college-bound students on this path, 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 2-1-1 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. This service provides for the need of the individual, reduces stress and anxiety, and offers hope. This support goes beyond the individual to help the family and the community. This service is provided by counselors on the 211 helpline that are degreed and highly trained to conduct crisis interventions, share information, and make referrals for callers. 2-1-1 Broward is nationally accredited by the Alliance of Information and Referral Systems and the American Association of Suicidology. The simplicity of connecting with services is as easy as dialing "211" on any phone. Oakland Park residents that call are able to be connected to more than 1200 agencies, offering nearly 4000 programs and services. Our primary services are available 24 hours a day, 7 days a week, 365 days a year, there is never a time that a resident cannot reach a counselor for support, crisis intervention, suicide prevention, empathetic listening, needs assessment, support, information and referrals. Annual data reports approximately 100,000 callers expressing more than 145,000 specific needs. Callers are reaching out for basic needs in over half of the calls received. They are seeking services for things such as food, shelter, clothing, showers and emergency financial assistance for rent and utilities. The complexity and intensity of needs expressed has grown during the pandemic. Additionally, more first-time callers are seeking support and assistance as they navigate unfamiliar challenges. 2-1-1 Broward helps people who are struggling, identify local resources and plan an appropriate solution. 211 works continuously to prevent suicide, address mental health and reduce substance use.

This funding request is to assist 2-1-1 Broward to provide 600 referrals to callers from Lauderdale-By-The-Sea residents in 2022. This will be measured by tracking calls from Lauderdale-By-The-Sea residents, the needs presented, and the number of type 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.

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 2022.docx

Optional file upload.

Target Population

Define the target population for your project*

During 2020, 2-1-1 Broward responded to 70245 calls in Broward County seeking support, resources, or crisis intervention. During the Covid Crisis, callers of every demographic have reached out to 211 to be connected to resources. Historically, the primary service population has been individuals identified as vulnerable populations, including, moderate to low income individuals, Older adults, and individuals with a chronic healthcare condition or disability.

The breakdown of callers:

- 74% Female
- 56% Children in the household (0 – 18)
- 20.7% Seniors living in the household
- 17.2% Living with a disability
- 5.6% Member of the household in the military

As identified by the CDC/ATSDR (Agency for Toxic Substances and Disease Registry) Social Vulnerability Index, Social Vulnerability refers to the potential negative effects on communities caused by external stresses on human health. Reducing social vulnerability can decrease both human suffering and economic loss. 2-1-1 Broward provides for these services to this population, and others each and every day.

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.docx

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

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

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.

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 1261 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 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*

4/30/2022

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***

Form 990.pdf

Organization Annual Budget*

BUDGET-21-22.pdf

Audited Financial Statement*

Audited Financials.pdf

501(C)(3) Determination Letter*

501 (C) (3) new address 21-26
letter.pdf

Board of Directors List*

211 Broward Board 22 23.PNG

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.

2-1-1 Broward is the "first call for help" for Lauderdale-By-The-Sea residents, whether they are experiencing an immediate crisis or have a "general need". A call to 2-1-1 Broward often results in the caller getting linked directly to a resource that helps alleviate the immediate concern that has had them reach out. Crisis calls receive a qualified counselor to assist in reducing stressors, and/or linkage to emergency services, ending in avoiding a lethal situation. It is important to remember that 2-1-1 Broward is there whenever a caller reaches out to us. Individuals are not "wait listed", and have access to caring, supportive counselors every day of the year. This universal availability is necessary to address crisis calls. Funds that are requested will be used to pay for counselor time to provide this service. Services are free to the caller and available in almost any language. In addition to incoming call volume, more than 60,000 outgoing calls are placed: to seniors that live alone- to confirm their safety and well-being, thousands of follow-up and advocacy calls, and hundreds of thousands of searches for resources using our comprehensive, online portal. This data availability through a simple internet search provides easy access to the community, case managers, and others. Along with the daily operations that occur, 2-1-1 Broward, is active before, during and after a disaster, such as a hurricane. 2-1-1 Broward staff relocate to the emergency management offices, and ensure that all calls are able to be answered. During the pandemic it was necessary to dismantle the call center, due to safety precautions, and have staff create working environments at home. At this time, Counselors are still providing services from home. This has ensured for no interruption in services to the community. Along with the general call center, and dedicated crisis prevention services, there are several specific call lines for a variety of needs:

- Crisis and Suicide care – Crisis line for anyone experiencing feelings of hopelessness or helplessness
- Touchline - A daily support call to older adults, that are vulnerable and live alone.
- Caregiver Navigation – provides support, linkage, and hope for individuals caring for a loved one that is over the age of 18.
- TeenSpace – A service set to listen and help teens with empathy and respect, while empowering them with answers, support and hope
- Military and Veteran Services – Comprehensive services dedicated to service military members, veterans and their families to ensure they get the support they earned and deserve.
- Special Needs Connections – A comprehensive support source for children from birth to 22 years of age with developmental and physical disabilities.
- Mental Health – A comprehensive support source for children and adults. Providing 24/7 support and access to behavior health services (mental health and substance use).
- SAGE – A dedicated line to provide supportive service to older LGBTQIA and their caregivers.

211 Broward Target Population

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 their 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.

2-1-1 Broward estimates that 600 referrals will be provided to **Lauderdale-By-The-Sea** residents will be served through the call center.

As community needs occur, 2-1-1 Broward is there to provide resources. 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 **243 unique** calls from **Lauderdale-By-The-Sea**. These callers received 590 referrals. The top five needs for **Lauderdale-By-The-Sea** residents were **basic needs**, such as food, shelter and clothing (241), Government/Community services (194), Mental Health (185), Health and Wellness needs (95), and Legal/Criminal Justice Needs (56). 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 98.23%. 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 600 referrals for needs for **Lauderdale-By-The-Sea** residents.

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.

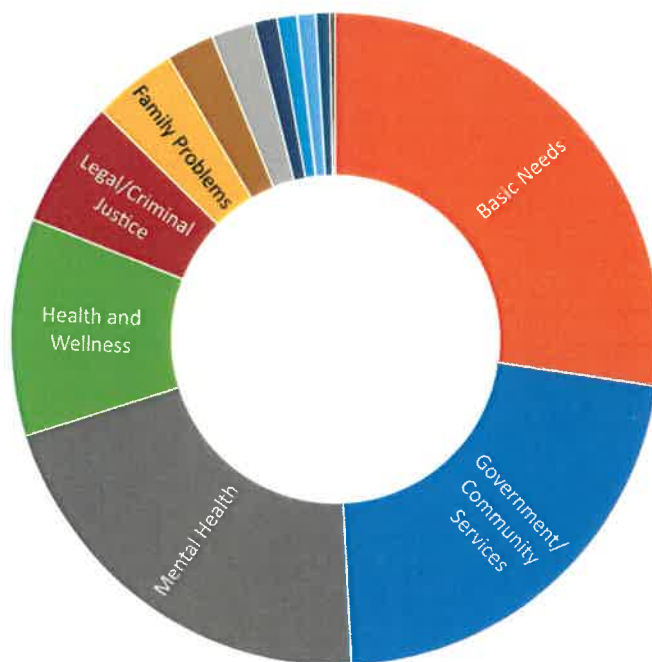
Services to Lauderdale-By-The-Sea Residents: 7/1/20- 6/30/21

- 590 referrals provided to residents (calls, text, chat, email)
- 7 Suicide prevention / intervention calls
- 98.95 % 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:

- Basic needs such as food/shelter: 241
- Government/Community Services: 194
- Mental Health: 185
- Health and Wellness: 95
- Legal/Criminal Justice: 56
- Family Problems: 37

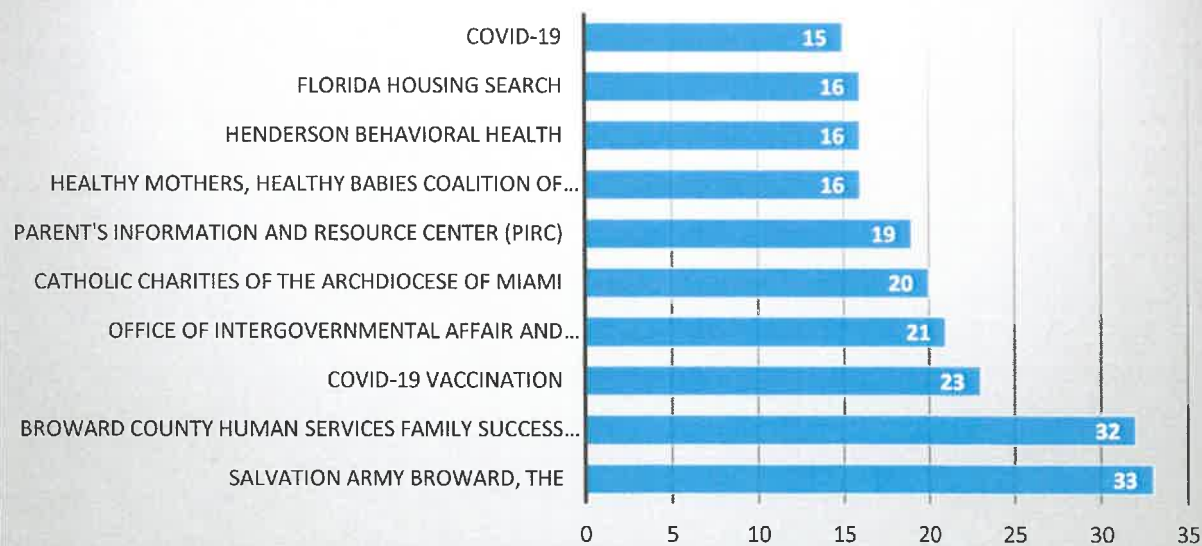
Lauderdale-By-The-Sea Residents Needs*



To learn more about these categories, or to see specific values for any category, run your mouse cursor over the sections in the chart

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.

Top Referrals Provided



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

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2020 calendar year, or tax year beginning 07/01/20, and ending 06/30/21

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 \$ 4,835,024

H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.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 16

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 16

5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)

5 74

6 Total number of volunteers (estimate if necessary)

6 1

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0

b Net unrelated business taxable income from Form 990-T, Part I, line 11

7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h)

Prior Year

3,721,259

Current Year

4,394,622

9 Program service revenue (Part VIII, line 2g)

0

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

494

87

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

37,100

440,315

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

3,758,853

4,835,024

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)

2,232,237

2,801,125

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 223,557

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

1,282,877

1,528,303

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

3,515,114

4,329,428

19 Revenue less expenses. Subtract line 18 from line 12

243,739

505,596

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

Beginning of Current Year

1,813,871

End of Year

1,874,429

21 Total liabilities (Part X, line 26)

655,354

210,316

22 Net assets or fund balances. Subtract line 21 from line 20

1,158,517

1,664,113

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

SHEILA J SMITH

PRESIDENT/CEO

Type or print name and title

Paid

Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ If PTIN

ALFREDO A. JACOMINO

ALFREDO A. JACOMINO

11/19/21

self-employed

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.

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:**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 \$ **3,906,190** including grants of \$ **3,906,190**) (Revenue \$)**2-1-1 Broward answered more than 87,000 incoming calls 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. Three hundred forty-four 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 **3,906,190**

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?		
1 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 Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? 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	2	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1	
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	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?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8822?		
d	If "Yes," indicate the number of Forms 8822 filed during the year		
d	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	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

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

Section A. Governing Body and Management

	1a	16	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		16		
b Enter the number of voting members included on line 1a, above, who are independent	1b	16		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.			9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		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 ►

LOUISA MORRIS
OAKLAND PARK

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FL 33334

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 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) SHEILA J SMITH	40.00									
PRESIDENT/CEO	0.00	X						148,079	0	0
(2) FRANCISCO ISAZA	40.00									
CHIEF OPER OFFICER	0.00	X						99,429	0	0
(3) LOUISA MORRIS	40.00									
CHIEF FIN/HR OFFICER	0.00	X						94,119	0	0
(4) TRACY SCHULDINER	40.00									
CHF ADV/COM OFFICER	0.00	X						91,840	0	0
(5) WILLIAM SPENCER	40.00									
CHIEF SOCIAL ENTERPR	0.00	X						90,203	0	0
(6) YVETTE BIRDSONG	0.00									
BOARD MEMBER	0.00	X						0	0	0
(7) KAVITA CHANNE	0.00									
BOARD MEMBER	0.00	X						0	0	0
(8) BRETT FRIEDMAN	0.00									
BOARD MEMBER	0.00	X						0	0	0
(9) ROBERT FURMAN	0.00									
BOARD MEMBER	0.00	X						0	0	0
(10) GAVIN GAUKROGER	0.00									
BOARD MEMBER	0.00	X						0	0	0
(11) KATE GOLDMAN	0.00									
BOARD MEMBER	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(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							523,670		
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)							523,670		

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? 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	4,205,569			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	189,053			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		4,394,622			
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)	87	87	
	4			Income from investment of tax-exempt bond proceeds			
	5			Royalties			
	6a	Gross rents	6a	(i) Real	(ii) Personal		
	b	Less: rental expenses	6b				
	c	Rental inc. or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales exps.	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a			MISCELLANEOUS INCOME	431,997	431,997	
	b			ENDOWMENT INCOME	8,318	8,318	
	c						
	d			All other revenue			
	e	Total. Add lines 11a-11d		440,315			
12				Total revenue. See instructions	4,835,024	440,402	0

Part IX Statement of Functional ExpensesSection 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 VII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,385,296	2,127,858	125,201	132,237
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	228,765	213,230	5,717	9,818
10 Payroll taxes	187,064	165,915	10,836	10,313
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.)	1,178,170	1,137,209	11,903	29,058
12 Advertising and promotion				
13 Office expenses	23,919	22,509	1,278	132
14 Information technology				
15 Royalties				
16 Occupancy	38,502	36,048	1,978	476
17 Travel	540	94	446	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	6,793	6,504		289
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	10,020	10,020		
23 Insurance	28,090	14,658	10,410	3,022
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 TELEPHONE	138,779	96,524	20,409	21,846
b MISCELLANEOUS	55,812	38,209	7,255	10,348
c UTILITIES	18,769	17,291	887	591
d SUPPLIES	17,712	15,286	1,940	486
e All other expenses	11,197	4,835	1,421	4,941
25 Total functional expenses. Add lines 1 through 24e	4,329,428	3,906,190	199,681	223,557
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	1,170,366	1	1,359,820
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	615,265	4	484,411
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	2,015
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 162,795		
	b Less: accumulated depreciation	10b 134,612		
	11 Investments—publicly traded securities	28,240	10c	28,183
	12 Investments—other securities. See Part IV, line 11		11	
	13 Investments—program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,813,871	15	1,874,429	
Liabilities	17 Accounts payable and accrued expenses	266,754	16	210,316
	18 Grants payable		17	
	19 Deferred revenue		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		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	388,600	24	
	26 Total liabilities. Add lines 17 through 25	655,354	25	210,316
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		26
27 Net assets without donor restrictions		1,158,517	27	1,664,113
28 Net assets with donor restrictions			28	
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		1,158,517	32	1,664,113
33 Total liabilities and net assets/fund balances	1,813,871	33	1,874,429	

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	4,835,024
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,329,428
3	Revenue less expenses. Subtract line 2 from line 1	3	505,596
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,158,517
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	1,664,113

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

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

Form **990** (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

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 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

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.")	3,939,287	3,919,268	3,402,766	3,721,259	4,394,622	19,377,202
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	3,939,287	3,919,268	3,402,766	3,721,259	4,394,622	19,377,202
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						19,377,202

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	3,939,287	3,919,268	3,402,766	3,721,259	4,394,622	19,377,202
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						19,377,202
12 Gross receipts from related activities, etc. (see instructions)						500,361

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	100.00 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	100.00 %
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 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer 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)

- 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.

	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 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.

	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 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.

	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 2020 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-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 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

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 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).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)

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	BROWN & BROWN OF FLORIDA, INC 1201 W. CYPRESS CREEK ROAD, SUITE 13 FORT LAUDERDALE FL 33309	\$ 7,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	THE ULTIMATE SOFTWARE 1485 NORTH PARK DRIVE WESTON FL 33326	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	LEO GOODWIN FOUNDATION ATTN: ELLIOT P. BORKSON, TRUSTEE 800 CORPORATE DRIVE, STE 550 FT LAUDERDALE FL 33334	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	FLORIDA POWER & LIGHT COMPANY 700 UNIVERSE BLVD JUNO BEACH FL 33408	\$ 11,211	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	SOUTH FLORIDA COMMUNITY CARE NETWORK LLC 1643 HARRISON PARKWAY H200 SUNRISE FL 33323	\$ 30,000	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

2020

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.

DAA

Schedule D (Form 990) 2020

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes ☐ No

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

Part V Endowment Funds.

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

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

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

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

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

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

(i) Unrelated organizations

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
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	4,835,024
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	4,835,024
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	4,835,024

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

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

1	Total expenses and losses per audited financial statements	1	4,329,428
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	4,329,428
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	4,329,428

Part XIII Supplemental Information.

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ

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

OMB No. 1545-0047

2020

Open to Public
Inspection

FIRST CALL FOR HELP OF BROWARD, INC

Employer identification number

****-***9294**

Form 990 - Organization's Mission

2-1-1 Broward managed 87,183 contacts in FY 2020/2021, including calls, chat sessions, texts, and email requests. There were also 151,112 searches made by people using the online public portal to find help. Callers were provided with crisis/suicide intervention and listening support and were connected with approximately 3,700 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

\$ 1,137,209

\$ 11,903

\$ 29,058

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2020

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service (99)Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

FIRST CALL FOR HELP OF BROWARD, INC

Identifying number
-*9294

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,040,000
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	2,590,000
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 2019 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 2021. 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	9,962
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 2020	17	1,598
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 2020 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2020 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	11,920
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.

There are no amounts for Page 2

Form 4562 (2020)

DAA

First Call For Help of Broward, Inc.
Fiscal Year 21/22 Operating Budget

Revenue:	Admin	F/R	I&R Other	ELC	MYFLVET	DOH	FEMA	Uway	DCF-BBHC	Broward County	CSC H/L	CSC SN/BHL	Total 21/22
United Way Allocation	-	-	-					230,000					230,000
United Way of Broward								50,000					50,000
United Way - SSVF								83,000					83,000
Broward County										107,000			107,000
Children's Services Council											430,959	1,614,847	2,045,806
Department of Health - HIV Program						151,360							151,360
Early Learning Coalition of Broward			-	462,000									462,000
FEMA - Crisis Counseling Program							102,990						102,990
City Funding			80,000										80,000
WYFLVET					173,000								173,000
BBHC									110,000				110,000
Grants/Foundations	73,628	32,075	955,254										1,060,957
SAGE \$18,500, Deluca \$105,000, FL College Fnd B2L \$45,000, CSC \$30,000, CFB \$85,000, Marion County \$77,000, JWW \$75,000, AARP \$25,000, BC \$99,000, CIE \$100,000, Funders Forum \$100,000, Prosperity Broward \$75,000, HTS \$10,000, UW NE Florida \$62,380, JMF \$50,000, SFP/FLAIRS \$15,000, Vibrant \$12,000, \$77,077 tbd													
Fundraising/Sponsorships		390,000											390,000
Special Events: \$ INPA \$145,000, MIRC \$90,000, Anniversary \$100,000, Misc. \$10,000													-
Sub 211 \$15,000, Corp. Partnerships \$30,000													-
Contributions/Donations (Includes Endowment)	40,000												40,000
Misc & Interest	6,000												6,000
Fund Balance Appropriation	100,000												100,000
Total Revenue	219,628	422,075	1,035,254	462,000	173,000	151,360	102,990	363,000	110,000	107,000	430,959	1,614,847	5,192,113
Total Projected Expenses	219,628	422,075	1,035,254	462,000	173,000	151,360	102,990	363,000	110,000	107,000	430,959	1,614,847	5,192,113
Revenue Over(Under) Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0

	Admin	F/R	Other	ELC	MYPLVET	DOH	FEMA	Uway	DCF-BBHC	Broward County	CSC H/L	CSC SN/BHL	Total 21/22
Expenses	86,865	210,330	528,467	344,257	128,658	120,614	84,685	249,494	87,873	86,586	300,404	520,512	2,748,745
Salaries	11,606	28,103	70,610	45,997	17,190	16,116	11,315	33,336	11,741	11,569	40,138	69,547	367,269
Taxes	7,170	17,362	43,623	28,417	10,620	9,956	6,990	20,595	7,254	7,147	24,797	42,967	226,900
Benefits	105,642	255,794	642,701	418,672	156,469	146,686	102,990	303,425	106,867	105,302	365,339	633,026	3,342,914
Total Personnel Services													
Professional Fees													
Audit	283	283	7,288	2,945	-	-	-	1,200	-	-	-	-	12,000
Professional Fees: (Consultants, sub-contracting 211 lines, TCG's, B2L, K. Hunter)	4,576	24,000	127,754	6,810	-	-	-	16,263	-	-	14,297	-	193,700
Technology: Website design, 211 mobile app, application prog. Interface	-	-	-	-	-	-	-	-	-	-	-	-	-
Software License/Support/Webhosting/Maintenance/Domain registrations	331	2,000	11,669	-	-	-	-	-	-	-	-	-	14,000
Payroll services	236	236	3,067	2,200	2,147	-	-	2,114	-	-	-	-	10,000
Subtotal	5,426	26,520	149,778	11,955	2,147	-	-	19,577	-	-	14,297	-	229,700
Supplies													
General Office	236	236	8,778	250	-	-	-	500	-	-	-	-	10,000
Household	47	47	1,024	-	-	-	-	882	-	-	-	-	2,000
Equipment (non-capitalized)	-	-	11,515	-	-	485	-	-	-	-	-	-	12,000
Subtotal	283	283	21,316	250	-	485	-	1,382	-	-	-	-	24,000
Telephone/Communications													
Local & Long Distance/Language Line/FLOW	425	425	11,150	4,000	-	-	-	2,000	-	-	-	-	18,000
Northlight (increase due to additional counselors added)	2,835	2,835	65,549	12,496	4,286	-	-	32,000	-	-	-	-	120,000
Cellphone	194	194	3,624	-	-	4,189	-	-	-	-	-	-	8,200
High Speed Internet	113	113	4,573	-	-	-	-	-	-	-	-	-	4,800
Subtotal	3,567	3,567	84,895	16,496	4,286	4,189	-	34,000	-	-	-	-	151,000
Postage & Delivery													
	47	47	1,306	300	-	-	-	300	-	-	-	-	2,000
Occupancy													
Rent	-	-	-	-	-	-	-	-	-	-	28,000	-	28,000
Utilities	425	425	1,650	3,000	-	-	-	-	-	-	12,500	-	18,000
Cleaning Service	-	-	500	-	-	-	-	-	-	-	7,500	-	8,000
Alarm System Monitoring	300	-	-	-	-	-	-	-	-	-	-	-	300
Misc. bldg maint. (lawn, pest control, etc)	135	135	5,431	-	-	-	-	-	-	-	-	-	5,700
Subtotal	860	560	7,580	3,000	-	-	-	-	-	-	48,000	-	60,000
Insurance (G/L, P&O, Liability)													
	709	709	5,808	7,000	6,746	-	-	2,000	2,008	1,698	3,323	-	30,000

Expenses	Admin	F/R	Other	ELC	MYFLVET	DOH	FEMA	Uway	DCF-BBHC	BC-HMSS & H/L	CSC H/L	CSC SN/BHL	Total 21/22
Equipment Rental/Maintenance													
Leases (postage, copier)	71	71	781	827	-			750	500	-	-		3,000
Equip. Maint. (phones, equip.)	47	47	1,556	-	-			250	100	-	-		2,000
Subtotal	118	118	2,337	827	-	-		1,000	600	-	-	-	5,000
Printing/Promotions													
Printing/PR	236	236	5,241	3,500	-			500	287	-	-	-	10,000
Subscriptions/Publications (includes Zoom subscription)	213	213	8,575	-	-			-	-	-	-	-	9,000
Subtotal	449	449	13,815	3,500	-	-		500	287	-	-	-	19,000
Travel													
Local Mileage	142	142	3,165	-	2,552			-	-	-	-	-	6,000
Hotel, Meals, Air	118	118	3,964	-	800			-	-	-	-	-	5,000
Subtotal	260	260	7,128	-	3,352	-		-	-	-	-	-	11,000
Organizational Development													
Conference/Meetings/Functions	94	94	3,666	-	-			145	-	-	-	-	4,000
In-Service/Trainings	142	142	3,658	-	-			-	238	-	-	1,821	6,000
Subtotal	236	236	7,324	-	-	-		145	238	-	-	1,821	10,000
Membership Dues/Certifications													
Membership Dues	118	118	4,764	-	-			-	-	-	-	-	5,000
Accreditation/Certifications (AAS,AIRS)	47	47	1,906	-	-			-	-	-	-	-	2,000
Subtotal	165	165	6,669	-	-	-		-	-	-	-	-	7,000
Other Expenses/Misc													
Recruitment	165	165	5,998	-	-			671	-	-	-	-	7,000
Event Expenses	-	131,500	-	-	-			-	-	-	-	-	131,500
Misc. (includes B21)	1,701	1,701	68,598	-	-			-	-	-	-	-	72,000
Contingency	100,000			-	-			-	-	-	-	-	100,000
Subtotal	101,866	133,366	74,597	-	-	-	-	671	-	-	-	-	310,500
IAFCO & HMHC Sub-Contract													
Depreciation	-	-	-	-	-			-	-	-	-	980,000	980,000
Total Expenses	113,987	166,280	392,553	43,328	16,531	4,674	-	59,575	3,133	1,698	65,620	981,821	1,849,200
Total Personnel & Expenses	219,628	422,075	1,035,254	462,000	173,000	151,360	102,990	363,000	110,000	107,000	430,959	1,614,847	5,192,113

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

Financial Statements

June 30, 2021

(With Independent Auditor's Report Thereon)

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

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INDEPENDENT AUDITOR'S REPORT



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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of First Call For Help of Broward, Inc., d/b/a 2-1-1 Broward (the "Agency"), a non-profit organization, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Agency as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards on page 18 is presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2021 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state earnings, cost center expenses schedule, and cost center funding source and revenue schedule on pages 22 through 24 are presented for purposes of additional analysis, as required by the State of Florida Department of Children and Families, and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Sanson Kline Jacomino & Tandoc, LLP

Miami, Florida
September 24, 2021

BASIC FINANCIAL STATEMENTS

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

STATEMENT OF FINANCIAL POSITION

June 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,023,739	\$ 336,081	\$ 1,359,820
Grants and contracts receivable	484,410	-	484,410
Total current assets	1,508,149	336,081	1,844,230
Property and equipment, net of accumulated depreciation	28,183	-	28,183
Total assets	<u>\$ 1,536,332</u>	<u>\$ 336,081</u>	<u>\$ 1,872,413</u>
Liabilities and Net Assets			
Current liabilities:			
Accounts payable and accrued expenses	\$ 208,300	\$ -	\$ 208,300
Net assets:			
Without donor restrictions	1,328,032	-	1,328,032
With donor restrictions	-	336,081	336,081
Total net assets	1,328,032	336,081	1,664,113
Total liabilities and net assets	<u>\$ 1,536,332</u>	<u>\$ 336,081</u>	<u>\$ 1,872,413</u>

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

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

STATEMENT OF ACTIVITIES

For the year ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue:			
Grants and contracts	\$ 3,895,569	310,000	\$ 4,205,569
Contributions	189,053	-	189,053
Endowment income	8,318	-	8,318
Loan forgiveness	388,600	-	388,600
Interest	87	-	87
Other	43,397	-	43,397
Net assets released from restriction	208,557	(208,557)	-
Total public support and revenue	<u>4,733,581</u>	<u>101,443</u>	<u>4,835,024</u>
Expenses:			
Program services:			
Helpline services	3,906,190	-	3,906,190
Total program services	<u>3,906,190</u>	<u>-</u>	<u>3,906,190</u>
Supporting services:			
Management and general	199,681	-	199,681
Fundraising	223,557	-	223,557
Total supporting services	<u>423,238</u>	<u>-</u>	<u>423,238</u>
Total expenses	<u>4,329,428</u>	<u>-</u>	<u>4,329,428</u>
Change in net assets	404,153	101,443	505,596
Net assets - beginning of year	923,879	234,638	1,158,517
Net assets - end of year	<u>\$ 1,328,032</u>	<u>\$ 336,081</u>	<u>\$ 1,664,113</u>

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

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

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2021

	Program Services	Supporting Services			
	Helpline Services	Management and General	Fundraising	Total	Grand Total
Personnel costs:					
Salaries	\$ 2,127,858	\$ 125,201	\$ 132,237	\$ 257,438	\$ 2,385,296
Payroll taxes	165,915	10,836	10,313	21,149	187,064
Employee benefits	213,230	5,717	9,818	15,535	228,765
Total personnel costs	2,507,003	141,754	152,368	294,122	2,801,125
Operating expenses:					
Occupancy	36,048	1,978	476	2,454	38,502
Utilities	17,291	887	591	1,478	18,769
Professional fees	1,137,209	11,903	29,058	40,961	1,178,170
Printing publications and promotions	21,499	689	77	766	22,265
Telephone	96,524	20,409	21,846	42,255	138,779
Supplies	15,286	1,940	486	2,426	17,712
Insurance	14,658	10,410	3,022	13,432	28,090
Miscellaneous	38,209	7,255	10,348	17,603	55,812
Equipment rental and maintenance	3,094	691	404	1,095	4,189
Postage	1,010	589	55	644	1,654
Conferences, conventions and meetings	6,504	-	289	289	6,793
Travel	94	446	-	446	540
Membership dues	1,741	730	1,100	1,830	3,571
Special events	-	-	3,437	3,437	3,437
Total expenses before depreciation	3,896,170	199,681	223,557	423,238	4,319,408
Depreciation	10,020	-	-	-	10,020
Total expenses	\$ 3,906,190	\$ 199,681	\$ 223,557	\$ 423,238	\$ 4,329,428

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

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

STATEMENT OF CASH FLOWS

For the year ended June 30, 2021

Cash flows from operating activities	
Change in net assets	\$ 505,596
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	10,020
Loan forgiveness	(388,600)
(Increase) decrease in assets	
Grant and contracts receivable	130,855
Increase (decrease) in liabilities	
Accounts payable and accrued expenses	(58,454)
Net cash provided by operating activities	<u>199,417</u>
Cash flows from investing activities	
Purchases of computer equipment	(9,963)
Net cash used in investing activities	<u>(9,963)</u>
Net increase in cash and cash equivalents	189,454
Cash and cash equivalents	
Beginning of year	<u>1,170,366</u>
End of year	<u>\$ 1,359,820</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE A – NATURE OF OPERATIONS

The Agency is a private, not-for-profit organization which was incorporated in June 1995 and commenced operations in July 1995. The Agency's mission is to provide 24-hour comprehensive Helpline and support services for individuals who are seeking crisis intervention assistance and/or information and referrals to health and human services in Broward County, Florida. The agency's services include the following:

- *Helplines* - The Agency serves as Broward County's only 24-hour comprehensive information, referral, and crisis intervention helpline. Through this service, county residents in need of information about local health and human service resources or those who are experiencing personal or emotional crisis can speak with trained telephone counselors who listen, help identify or clarify problem(s), explore options/alternatives, and connect callers with appropriate community programs, services and supports. The Agency's Helplines include the general 2-1-1 Helpline, Special Needs Hotline, Behavioral Health Infoline, Teen Helpline, and Senior Helpline. The Agency holds the exclusive license to serve Broward County using the national FCC designated 2-1-1 telephone number.
- *Touchline* – Daily reassurance calls are made to homebound and frail elders living alone to ensure their health and safety.
- *Information & Financial Assistance Clearinghouse* – The Agency serves as the point of entry and/or point of information for various community programs, such as rent assistance, Earned Income Tax Credit, Child Abuse Prevention, and Summer Food for Children.
- *Online Services* – Resource information is accessible online through a searchable database; specialized websites provide more extensive information for teens, families/caregivers of children with special needs, and youth and adults with mental health or substance abuse concerns.
- *Disaster Related Services* – In times of hurricane or disaster, staff relocate to the Broward County Emergency Operations Center. In the aftermath of a hurricane or disaster, the Agency is a key partner in local response and recovery efforts.
- *Statistics and Reports* – The Agency compiles its data into community reports, which are used by funders, leaders, and government in their planning efforts.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of the Agency's significant accounting policies is presented to assist the reader in interpreting the basic financial statements. The policies are considered essential and should be read in conjunction with the basic financial statements.

1. Basis of presentation

The financial statements have been prepared on the accrual basis of accounting. Classification of the Agency's net assets, its revenue and expenses, and gains and losses are based on the existence or absence of donor/grantor-imposed restrictions. Net assets can be classified in the following categories:

- (i) *Net assets without donor restrictions* – consists of net assets that are not subject to donor/grantor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Agency, at the discretion of management and the board of directors.
- (ii) *Net assets with donor restrictions* – represent net assets subject to stipulations imposed by donors and/or grantors. Some donor/grantor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor/grantor.

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Basis of presentation (continued)

Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor/grantor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

2. Cash and cash equivalents

The Agency considers money market investments and investments purchased with maturities of three months or less when purchased to be cash equivalents.

3. Grants and contracts receivable

Balances reflected as grants and contracts receivable represent the difference between the grant awards and contractual revenue that has been earned, and cash received related to these awards and revenue. Management believes that the entire balance of grants and contracts receivable are fully collectible, and thus no allowance for uncollectible accounts is provided.

4. Property and equipment

Property and equipment purchased by the Agency greater than \$1,000 are capitalized and recorded at cost. Donated assets greater than \$1,000 are capitalized and recorded at fair market value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Expenses for maintenance and repairs are charged to expense when incurred.

Donations of property and equipment are reported as support without donor restrictions unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as support with donor restrictions. Without donor stipulations regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated assets are placed in service, reclassifying net assets with donor restrictions to net assets at without donor restrictions that time.

5. Revenue and revenue recognition

The Agency's revenue sources are primarily from grants and contracts, and contributions. Grants and contracts, and contributions are recognized as revenues when the donor's commitment is received. Grants and contracts received as reimbursements for specified purposes, if any, are recognized when the corresponding expense is incurred and all eligibility requirements have been met.

Grants and contracts, and contributions are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor/grantor-imposed restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are classified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Grants and contracts, and contributions whose restrictions are met in the same reporting period they are received are reported as support without donor restrictions.

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Donated goods and services

Donated goods and services are recorded at fair market value when received and when there is an objective basis for determining such values. Accordingly, certain costs are allocated among the programs and supporting services benefited.

7. Income taxes

The Agency is organized as a charitable organization and is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. As a result, no income tax provision or liability has been provided in the accompanying financial statements. In the unlikely event an uncertain tax position exists in which the Agency could incur income taxes, the Agency would evaluate whether there is a probability that the uncertain tax position taken would be sustained upon examination by a taxing authority. Reserves for uncertain tax positions would then be recorded if the Agency determined it is probable either a position would not be sustained upon examination or if a payment would have to be made to a taxing authority and the amount was reasonably estimable.

As of June 30, 2021, the Agency does not believe it has any uncertain tax positions that would result in the Agency having a liability to a taxing authority. The Agency is subject to federal and state income tax examinations for the tax years 2017 through 2019, generally three years from the date the returns are filed. However, the Agency is not aware of any on-going examinations.

8. Functional allocation of expenses

The cost of providing various programs and other activities are summarized on a functional basis in the statement of activities. Accordingly, certain costs are allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis.

9. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

NOTE C – AVAILABILITY AND LIQUIDITY

The following reflects the Agency's financial assets at June 30, 2021, reduced by amounts that are not available to meet general expenses within one year of the statement of financial position date:

	<u>Amount</u>
Financial assets at year-end:	
Cash and cash equivalents	\$ 1,359,820
Grants and contract receivables	484,410
Total financial assets	1,844,230
Less amounts not available to be used within one year:	
Net assets with donor restrictions	(336,081)
Financial assets available to meet general obligations over the next twelve months	\$ <u>1,508,149</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE C – AVAILABILITY AND LIQUIDITY (Continued)

The Agency regularly monitors the availability of resources required to meet its operating needs, and manages its liquidity by operating within a prudent range of financial soundness and stability and maintaining adequate liquid assets to fund near-term operating needs. In addition, the Agency anticipates, on an annual basis, collecting sufficient revenue to cover general expenses not covered by donor/grantor-restricted resources.

NOTE D – PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2021, consists of the following:

Furniture and equipment	\$	86,501
Computer software		<u>76,294</u>
Total		162,795
Less accumulated depreciation and amortization		<u>(134,612)</u>
Property and equipment, net	\$	<u>28,183</u>

Depreciation and amortization expense for the year ended June 30, 2021 totaled \$10,020.

NOTE E – LINE OF CREDIT

The Agency has an available revolving line of credit in the amount of \$100,000, secured by assets of the Agency and due on demand. Interest is at rate equal to the Index plus 3.25%, per annum, using the interest calculation method on the unpaid outstanding balance of each advance, due in monthly installments. As of June 30, 2021, the Agency did not have an outstanding balance on the line of credit.

NOTE F – FORGIVEABLE LOAN PAYABLE

On April 21, 2020, the Agency was granted a loan, as evidenced by a note, from a bank in the amount of \$388,600 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loan and accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels.

The Agency applied to the bank for loan forgiveness during the current fiscal year, and on March 29, 2021, forgiveness of the entire PPP loan in the amount of \$388,600, as well as accrued interest of \$3,681, was granted. As such, the loan forgiveness is reported on the statement of operations for the fiscal year ended June 30, 2021.

NOTE G – EMPLOYEE BENEFIT PLAN

The Agency adopted a 403(b) retirement plan (the "Plan") for employees. The Plan covers all Agency employees who meet certain age and years of service requirements. The Plan's contributions percentage is determined and approved annually by the Board of Directors and is allocated to each employee based on their compensation. The Agency did not contribute to the Plan for the year ended June 30, 2021.

NOTE H – NET ASSETS WITH DONOR RESTRICTIONS

At June 30, 2021, net assets with donor restrictions consists of grant awards restricted for special purposes totaling \$336,081.

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

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE I – COMMUNITY SERVICE FUND ENDOWMENT

In June 2001, the Agency was designated as the beneficiary of a Permanent Designated Fund Agreement between the Community Foundation of Broward, Inc. and the Community Services Council of Broward County, Inc. for the purpose of providing community-wide hotline information in Broward County. The fund's investments are held in the name of and on the records of the Community Foundation of Broward, Inc. As of June 30, 2021, the market value of the investments totaled \$200,579. The Agency receives, as endowment income, a distribution of 5% of the twelve-quarter weighted average of the fund's market value to be used for the community-wide hotline, which, for the fiscal year ended June 30, 2021, totaled \$8,318.

NOTE J – COMMITMENTS AND CONTINGENCIES

1. Compensated absences

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

Exempt Employees			Non-exempt Employees		
Years of Service	Hours Earned Per Year	Carry-Over Days	Years of Service	Hours Earned Per Year	Carry-Over Days
0-2	200.20	5	0-4	200.20	5
3-5	239.98	5	5-14	239.98	5
6 and over	280.02	5	15 and over	280.02	5

At June 30, 2021, the Agency recorded a liability for days earned as paid time off in the amount of \$31,046.

2. Operating leases

As of June 30, 2021, the Agency was obligated under an operating lease for its main facilities expiring on September 30, 2021, and an operating lease for a copy machine expiring on August 31, 2024. The approximate future minimum lease payments under these agreements are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 9,967
2023	3,117
2024	3,117
2025	260

Facilities rent expense and copy machine rent expense for the year ended June 30, 2021 totaled \$27,201 and \$3,377, respectively.

3. Concentration of risk

Of its total public support and revenue, the Agency receives approximately 50% from three governmental organizations and 29% from three not-for-profit organizations. A significant reduction in the level of funding from these organizations, if it were to occur, could have an adverse impact on the Agency's ability to carry out its programs and activities.

4. Uninsured deposits

The Agency maintains its cash balances in one financial institution. The Agency's cash balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per financial institution. The Agency's uninsured deposits at June 30, 2021 total \$1,243,372.

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

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE K – SUMMARY OF GRANTS AND CONTRACTS FUNDING

<u>Funding Source</u>	<u>Grant / Contract Number</u>	<u>Grant / Contract Period</u>	<u>Contract Awarded</u>	<u>Recognized Support</u>
Broward County - Specialized Information & Referral (SIR)	18-CP-HCS-8372-01	10/01/19-09/30/20	\$ 107,000	\$ 22,765
Broward County - Specialized Information & Referral (SIR)	18-CP-HCS-8372-01	10/01/20-09/30/21	107,000	69,316
Broward County - CARES Act Funding		07/01/20-12/30/20	75,458	29,322
United Way of Broward County	1516-04-46-01	07/01/20-06/30/21	230,000	229,997
United Way of Broward County & BBHC	64601	07/01/20-06/30/21	193,784	278,784
United Way of Broward County - Mission United-SSVF	1314-07-46-03	10/01/19-09/30/20	81,818	13,569
United Way of Broward County - Mission United-SSVF	1314-07-46-03	10/01/20-09/30/21	92,453	63,693
Children's Services Council of Broward:				
Community I&R Line - Special Needs Unit	18-2485	10/01/19-09/30/20	668,293	171,855
Community I&R Line - Special Needs Unit	18-2485	10/01/20-09/30/21	810,586	511,760
Community I&R Line	18-2486	10/01/19-09/30/20	354,956	137,533
Community I&R Line	18-2486	10/01/20-09/30/21	425,100	256,347
Behavioral Health	19-2487	10/01/19-09/30/20	446,678	143,611
Behavioral Health	19-2487	10/01/20-09/30/21	624,719	440,377
B2L Consulting Agreement	20-2488	10/01/20-09/30/21	30,000	22,500
Early Learning Coalition of Broward County	FCFH-CCRR-17-ELCI	07/01/20-06/30/21	461,092	455,193
DCF-Crisis Counseling Program (CCP)	LH806	07/11/20-9/09/2021	454,831	364,023
Crisis Center of Tampa Bay - MYFLVET		10/01/19-09/30/20	164,044	41,011
Crisis Center of Tampa Bay - MYFLVET		10/01/20-09/30/21	172,246	129,184
Broward County Department of Health	BW760	05/01/21-04/30/22	151,360	25,227
City Funding:				
City of Fort Lauderdale		10/01/19-09/30/20	20,000	5,000
City of Fort Lauderdale		10/01/20-09/30/21	20,000	15,000
City of Hollywood		10/01/19-09/30/20	10,000	2,500
City of Hollywood		10/01/20-09/30/21	10,889	8,167
Town of Lauderdale by the Sea		10/01/20-09/30/21	5,000	5,000
City of North Lauderdale		10/01/20-09/30/21	6,000	6,000
City of Plantation		01/01/20-12/31/20	15,000	7,500
City of Plantation		01/01/21-12/31/21	15,000	7,500
City of Pompano Beach		10/01/19-09/30/20	15,000	3,750
City of Pompano Beach		10/01/20-09/30/21	20,000	13,400
The Frederick A. DeLuca Foundation		06/01/21-05/31/22	105,000	105,000
The Frederick A. DeLuca Foundation		04/01/21-03/31/22	100,000	100,000
The Jim Moran Foundation		07/01/20-06/30/21	75,000	75,000
United Way of Marion County		10/01/20-09/30/21	82,840	74,431
United Way of North Central Florida		07/01/20-06/30/21	70,380	70,880
United Way Worldwide		01/01/21-12/31/21	100,000	53,567
AIDS Healthcare Foundation		10/01/20-09/30/21	50,000	50,000
United Way Worldwide		08/01/20-07/31/21	50,000	50,000
Florida College System Foundation		04/15/21-11/19/21	45,000	45,000
FLAIRS - Summer Food Program		07/01/20-06/30/21	22,228	22,228

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

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

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

<u>Funding Source</u>	<u>Grant / Contract Number</u>	<u>Grant / Contract Period</u>	<u>Contract Awarded</u>	<u>Recognized Support</u>
United Way Worldwide		07/01/20-06/30/21	18,307	18,307
South Florida Community Care Network, LLC		01/01/21-12/31/21	13,725	10,725
Parkland Cares, Inc.		07/01/20-06/30/21	10,000	10,000
United Way Worldwide		07/01/20-12/31/20	10,000	10,000
FLAIRS - Florida Inmate Release Program		07/01/20-06/30/21	8,755	8,755
DCF SA & MH		05/31/21-09/08/21	11,076	7,430
Broward Regional Health Planning Council		10/01/19-09/30/20	17,760	3,520
Coral Springs Community Chest		07/01/20-06/30/21	3,300	3,300
FLAIRS - Diabetes Program		07/01/20-06/30/21	2,542	2,542
AHF			2,500	2,500
Vibrant Emotional Health-Disaster Distress Helpline		07/01/20-06/30/21	2,500	2,500
				<u>\$ 4,205,569</u>

NOTE L – SUBSEQUENT EVENTS

The Agency evaluated subsequent events through September 24, 2021, the date the financial statements were available to be issued, and does not believe that there are any such events or transactions that require disclosure.

SINGLE AUDIT REPORTING



CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Sanson, Kline, Jacomino & Tandoc, LLP
5805 Blue Lagoon Drive | Suite 220 | Miami, FL 33126
Tel: (305) 269-8633 | Fax: (305) 265-0652 | www.skjtlp.com

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

Independent Auditor's Report

The Board of Directors
Broward County Community Development Corporation, Inc.
d/b/a Broward Housing Solutions, Inc.:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of First Call For Help of Broward, Inc., d/b/a 2-1-1 Broward (the "Agency"), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 24, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Sanson Kline Jacomino & Tandoc, LLP

Miami, Florida
September 24, 2021



CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Sanson, Kline, Jacomino & Tandoc, LLP
5805 Blue Lagoon Drive | Suite 220 | Miami, FL 33126
Tel: (305) 269-8633 | Fax: (305) 265-0652 | www.skjtlp.com

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

Independent Auditor's Report

The Board of Directors
Broward County Community Development Corporation, Inc.
d/b/a Broward Housing Solutions, Inc.:

Report on Compliance for Each Major Federal Program

We have audited First Call For Help of Broward, Inc., d/b/a 2-1-1 Broward (the "Agency") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Agency's major federal programs for the year ended June 30, 2021. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, the Agency complies, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Sanson Kline Jacomino & Tandoc, LLP

Miami, Florida
September 24, 2021

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2021

Federal Grantor / Pass-through Grantor / Program Title	Assistance Listing Number	Pass-through Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services:				
Passed through Early Learning Coalition of Broward County, Inc.:				
Child Care and Development Block Grant	93.575	211-19-ELC1	\$ -	\$ 455,233
Passed through Crisis Center of Tampa Bay, Inc.:				
Opioid STR	93.788	LD994	-	41,011
Passed through Florida Department of Health:				
HIV Prevention Activities Health Department Based	93.940	BW760	-	18,804
Passed through Crisis Center of Tampa Bay, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	LD994	-	110,593
Passed through United Way of Broward County, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	064601	-	98,441
Passed through Florida Department of Children and Families:				
Mental Health Disaster Assistance and Emergency Mental Health	93.982	LH806	-	369,032
Total U.S. Department of Health and Human Services			-	<u>1,093,114</u>
Total Expenditures of Federal Awards			\$ -	<u>\$ 1,093,114</u>

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

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2021

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note A – Basis of presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of First Call For Help of Broward, Inc., d/b/a 2-1-1 Broward (the "Agency") under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, results of its operations, or cash flows of the Agency.

Note B – Summary of significant accounting policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect cost rate

The Agency did not elect to use the 10% de minimis indirect cost rate.

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

SCHEDULE OF FINDINGS AND QUESTIONS COSTS

For the year ended June 30, 2021

SECTION 1 – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

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

Noncompliance material for financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? _____ yes X no

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

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

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

Identification of major federal programs:

<u>CFDA number</u>	<u>Name of federal program</u>
93.575	U.S. Department of Health and Human Services: Passed-through Early Learning Coaling of Broward County, Inc.: Child Care and Development Block Grant

Dollar threshold used to distinguish between type A and Type B programs: \$ 750,000

Auditee qualified as a low-risk auditee? _____ yes X no

SECTION II – FINANCIAL STATEMENT FINDINGS

Internal Control Over Financial Reporting – None reported.
Compliance – None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Internal Control Over Compliance – None reported.
Compliance – None reported.

SCHEDULE OF FINDINGS AND QUESTIONS COSTS – CONTINUED

For the year ended June 30, 2021

SECTION IV – OTHER MATTERS

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

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

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

SCHEDULE OF STATE EARNINGS
(Unaudited)

For the year ended June 30, 2021

1. Total Expenditures	\$ 4,329,428
2. Less Other State and Federal Funds	(278,784)
3. Less Non-Match SAMH Funds	-
4. Less Unallowable Costs Per 65E-14, FAC	<u>(1,150,648)</u>
5. Total Allowable Expenditures (Sum of lines 1,2,3 and 4)	<u>2,899,996</u>
6. Total Amount of State Earnings (Line 5 times 75%)	2,174,997
7. Amount of State Funds Requiring match	<u>278,784</u>
8. Amount Due to Department (Subtract line 7 from line 6)	<u>\$ 1,896,213</u>

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

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

COST CENTER EXPENSES SCHEDULE
(Unaudited)

For the year ended June 30, 2021

	State Funded SAMH Cost Centers	Non SAMH Cost Center	Total
Personnel expenses:			
Salaries	\$ 1,668,658	\$ 342,000	\$ 2,010,658
Fringe	290,898	59,621	350,519
Total personnel services	<u>1,959,556</u>	<u>401,621</u>	<u>2,361,177</u>
Other expenses:			
Building occupancy	40,065	8,211	48,276
Professional services	243,835	49,975	293,810
Travel	378	77	455
Insurance	19,651	4,028	23,679
Operating supplies and expenses	113,562	23,275	136,837
Other	150,692	637,659	788,351
Total expenses	<u>568,183</u>	<u>723,225</u>	<u>1,291,408</u>
Total personnel services and expenses	<u>2,527,739</u>	<u>1,124,846</u>	<u>3,652,585</u>
Indirect costs:			
Administration	169,211	507,632	676,843
Total indirect expenses	<u>169,211</u>	<u>507,632</u>	<u>676,843</u>
Total operating expenses	2,696,950	1,632,478	4,329,428
Unallowable costs	<u>(287,662)</u>	<u>(862,986)</u>	<u>(1,150,648)</u>
Total allowable operating expenses	<u>\$ 2,409,288</u>	<u>\$ 769,492</u>	<u>\$ 3,178,780</u>

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

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

COST CENTER FUNDING SOURCE AND REVENUE SCHEDULE
(Unaudited)

For the year ended June 30, 2021

	State SAMH-Funded Cost Centers	Non SAMH Cost Center	Total
State SAMH funding:			
Childrens substance abuse	\$ 46,389	\$ -	\$ 46,389
Adult mental health	83,334	-	83,334
Adult substance abuse	149,061	-	149,061
Total state SAMH funding	<u>278,784</u>	<u>-</u>	<u>278,784</u>
Other government funding:			
Local government	1,448,544	362,136	1,810,680
Federal grants and contracts	811,530	197,883	1,009,413
Total other government funding	<u>2,260,074</u>	<u>560,019</u>	<u>2,820,093</u>
All other revenue:			
Contribution and donations	-	196,332	196,332
Other	897,355	641,420	1,538,775
In-kind	-	1,040	1,040
Total all other revenue	<u>897,355</u>	<u>838,792</u>	<u>1,736,147</u>
Total funding	<u>\$ 3,436,213</u>	<u>\$ 1,398,811</u>	<u>\$ 4,835,024</u>

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

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

NOTE TO SUPPLEMENTAL SCHEDULES

June 30, 2021

NOTE A – BASIS OF PRESENTATION

Management has prepared the accompanying schedule of state earnings, cost center expenses schedule, and the cost center funding source and revenue schedule of the Agency in the financial reports format required by the State of Florida Department of Children and Families. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.



Department of the Treasury
Internal Revenue Service

Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0255839171
Nov. 02, 2021 LTR 4168C 0
65-0589294 000000 00

00008972

BODC: TE

FIRST CALL FOR HELP OF BROWARD INC
3317 NW 10TH TERRACE SUITE 403
FORT LAUDERDALE FL 33309

Employer ID number: 65-0589294
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Oct. 26, 2021, 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)(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.,

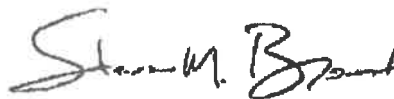
0255839171
Nov. 02, 2021 LTR 4168C 0
65-0589294 000000 00
00008973

FIRST CALL FOR HELP OF BROWARD INC
3317 NW 10TH TERRACE SUITE 403
FORT LAUDERDALE FL 33309

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

BOARD OFFICERS

CHAIR



DAVID ROSS
TRUIST

VICE CHAIR



DANA SOMMERSTEIN, ESQ.
GREENSPOON MARDER

TREASURER



BRETT FRIEDMAN, CPA
RSM US LLP

PAST CHAIR



MICHAEL WILD, ESQ.
WILD, FELICE & PARTNERS

OFFICER



VERONICA JIMENEZ
BROWN & BROWN INSURANCE

BOARD MEMBERS



YVETTE BIRDSONG
ATLANTIC AVE. MAGAZINE



KAVITA CHANNE
SIP CHANNE



LT. ROBERT FURMAN
BROWARD SHERIFF'S OFFICE



GAVIN GALKIROGER, ESQ.
BERGER SINGERMAN



KATE GOLDMAN
BAPTIST HEALTH



PAULINE GRANT



KIP HUNTER-EPSTEIN
HIP HUNTER MARKETING



MARC INFANTE, RICP
WELLS FARGO ADAMSORTS



MARIA JOHNSTON
M JOHNSTON CONSULTING



DR. JAMONICA ROLLE
BROWARD COLLEGE



KATHY SALERNO
BROWARD HEALTH



SCOTT SINGER
JOE ORNAGGIO CHILDREN'S
HOSPITAL

Contributions to Nonprofits "Donation Request" Application - Submission #270

Date Submitted: 5/17/2022

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2022 - 2023 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 17, 2022.

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

Organization Information

Organization Name*

Areawide Council on Aging of Broward County

Address*

5300 Hiatus Rd

City*

Sunrise

State*

Florida

Zip Code*

33351

Contact Person*

Charlotte Mather-Taylor

Title*

Chief Executive Officer

Phone Number*

9547459567

Email*

Mathertaylorc@adrcbroward.org

Federal Identification Number (FIN)*

59-1529419

DUNS*

03965261

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

N/A

Request Information

Project/Program Name*

2023 Fair Share

Requested Funding Amount*

\$8,490.00

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 age 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 age 18 and older who have been diagnosed as having suspected Alzheimer's disease or some other form of dementia. Our Emergency Home Energy Assistance for the Elderly Program (EHEAP) assists low-income households, with at least one person age 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.

Explain the objectives of your project*

Funding will be employed to continue the delivery of a coordinated system of services to older persons in Lauderdale by the Sea, FL. The array of services includes, but is not limited to the following: congregate/home delivered meals, Adult Day Care, caregiver training and support, counseling, in-home/facility respite, health support, housing improvement, in-home screening and assessment, legal assistance, homemaker, personal care, 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

Town of Lauderdale By The Sea - Signed.pdf

Optional file upload.

Target Population

Define the target population for your project*

The target population is elders 60 years of age and older living in Broward County. In Broward County there are 462,249 residents who are 60 years of age or older and in Lauderdale by the Sea, the number of residents eligible for these services total 3,043. We plan to serve approximately 15,831 senior residents in Broward County and to serve a minimum of 10 Lauderdale by the Sea senior 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

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 23 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. We are able to generate monthly usage reports. Service providers submit quarterly narrative reports regarding the outreach 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

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*

05/17/2022

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***

2020 Form 990 - Public Copy.pdf

Organization Annual Budget*

2022 Consolidated Budget.pdf

Audited Financial Statement*

Areawide Council on Aging of
Broward - FS Audit- Secured 12-31-
20.pdf

501(C)(3) Determination Letter*

Areawide Council on Aging-IRS
Letter.pdf

Board of Directors List*

Areawide Council on Aging of
Broward Board of Directors 2022.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.



Area Agency on Aging of Broward County

Charlotte Mather-Taylor, Chief Executive Officer

May 17, 2022

AREAWIDE COUNCIL ON AGING BOARD OF DIRECTORS

John G. Primeau
President

Naushira Pandya, M.D.
1st Vice President

Arthur Birken
2nd Vice President

Representative Evan Jenne
3rd Vice President

Senator Nan H. Rich
Treasurer

David Lieberman
Secretary

Timothy Curtain
Parliamentarian

Pauline Grant
Immediate Past President

Alan B. Brass, C.P.A.
William Edelstein
Malena Mendez
Honorable Ronald Rothschild
Kenneth S. Rubin, Esq.
Manuel Synalovski, AIA
Lisa Zucker, MSW, LCSW

HONORARY BOARD

Audrey Millsaps
Mary Todd
Joel Fass, in Memoriam
Jack Brady, in Memoriam

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 462,249 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 Hiaus 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
May 17, 2022
Page 2

For the 2023 Fair Share request, we are employing the latest population figures provided by the Florida Department of Elder Affairs using U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates.

Our request for 2023 is \$8,490. In 2021, we provided your residents with \$21,129 in services.

For each dollar we are seeking, in match, the Areawide Council on Aging supplied \$2.49 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:cm

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 2023

Federal Older Americans Act Dollars	\$8,330,673
General Revenue	681,080
State Community Care for the Elderly	<u>7,464,705</u>
	<u>\$16,476,458</u>
Local Matching Dollars Required	\$1,830,717
Elder Abuse Prevention Program	<u>100,000</u>
Total Matching Funds Requested	<u>\$1,930,717</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 2023 Broward Total Population 60 and Over	<u>462,249</u>
Representative Fair Share Dollar Amount per Senior Resident 60 or Over: \$1,930,717 divided by 462,249	<u>\$ 4.18</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>\$ 4.18</u>
City Share Request per Senior Resident:	$\$4.18 \times (2/3)$	=	\$ 2.79
County Share Request per Senior Resident:	$\$4.18 \times (1/3)$	=	<u>\$ 1.39</u>
			<u>\$ 4.18</u>

FAIR SHARE REQUEST FROM LAUDERDALE-BY-THE-SEA

Number of Residents over 60 in Your Town	3,043
Fair Share Request per Senior Resident in Your Town	<u>x 2.79</u>

TOTAL FAIR SHARE REQUEST **\$8,490**

In 2021, the Areawide Council provided Your Town with Services Totaling Over: **\$21,129**

Areawide Council on Aging of Broward County



Area Agency on Aging
of Broward County

2021

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-B)	4	294.00	4.90	1,440.60
	HOME DELIVERED MEALS (III-C2)	3	154.00	4.69	722.26
	HOME DELIVERED MEALS (III-D)	1	42.00	4.90	205.80
	HOME DELIVERED MEALS (III-E)	1	70.00	4.90	343.00
	INFORMATION	*	69.00	9.83	678.27
	IN-HOME SCREENING & ASSESS	3	11.25	74.45	837.56
	LEGAL ASSISTANCE (III-B)	1	1.75	70.53	123.43
	RECREATION	*	1.00	25.72	25.72
	REFERRAL (III-B)	*	5.00	65.48	327.40
	SCREENING & ASSESSMENT (III-B)	5	5.00	67.07	335.35
	TELEPHONE REASSURANCE (III-B)	*	13.00	9.45	122.85
	Program Totals:		666.00		\$5,162.24
COMMUNITY CARE FOR THE ELDERLY					
	CASE AIDE	2	1.00	36.02	36.02
	CASE MANAGEMENT	5	30.50	63.85	1,947.42
	HOMEMAKER	1	13.00	19.69	255.97
	IN-HOME INTAKE	7	11.25	72.80	819.00
	PERSONAL CARE	2	292.00	19.69	5,749.48
	Program Totals:		347.75		\$8,807.89
CARES ACT					
	CS-REFERRAL	*	1.00	65.48	65.48
	HOME DELIVERED MEALS (III-C)	1	28.00	4.51	126.28
	HOME DELIVERED MEALS (III-E)	1	14.00	5.26	73.64
	HOME DELIVERED MEALS (O-C2)	2	112.00	4.90	548.80
	INFORMATION	*	6.00	9.83	58.98
	TELEPHONE REASSURANCE (III-B)	*	9.00	9.45	85.05
	Program Totals:		170.00		\$958.23

* Client specific information is not captured for these services.

Program	Service Provided	Clients	Units Provided	Unit Cost	Total Cost
COVID VACCINE ASSISTANCE PROGRAM					
	TELEPHONE REASSURANCE	*	25.00	9.45	236.25
	Program Totals:		25.00		\$236.25
NON-DOEA PROGRAM					
	HOME DELIVERED MEALS	9	1,400.00	4.26	5,964.00
	Program Totals:		1,400.00		\$5,964.00
Totals:			2,608.75		\$21,128.61

In 2021, our Project Family provided Lauderdale-By-The-Sea's seniors with \$21,129 in services. The Aging & Disability Resource Center's 2023 Match Request for Lauderdale-By-The-Sea is \$8,490. For every \$1 we are seeking, the Areawide Council on Aging (Area Agency on Aging) provided Lauderdale-By-The-Sea with \$2.49 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.**2020****Open to Public
Inspection**

A For the 2020 calendar year, or tax year beginning , 2020, and ending , 20	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization <u>Areawide Council On Aging of Broward County Inc</u>
	Doing business as
	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>
	F Name and address of principal officer: <u>Charlotte Mather-Taylor, 5300 Hiatus Road, Sunrise, FL 33351</u>
D Employer identification number <u>59-1529419</u>	E Telephone number <u>(954) 745-9567</u>
G Gross receipts \$ <u>33,072,526.</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 ▶
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>To plan, coordinate, monitor, evaluate, and fund various groups, agencies, organizations and projects 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 2020 (Part V, line 2a) 5 62		
	6 Total number of volunteers (estimate if necessary) 6 136		
	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) 24,295,769.	Current Year	32,836,338.
	9 Program service revenue (Part VIII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 328,915.		168,376.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 51,454.		67,812.
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 24,676,138.		33,072,526.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 20,957,289.		18,274,587.
	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) 2,783,443.		3,542,281.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 29,709.		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 572,884.		10,071,244.
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 24,313,616.		31,888,112.
19 Revenue less expenses. Subtract line 18 from line 12 362,522.		1,184,414.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 20,857,057.	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26) 5,286,081.		6,804,427.
	22 Net assets or fund balances. Subtract line 21 from line 20 15,570,976.		17,160,142.

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	<u>11/12/2021</u>
	<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
	<u>Eric Fontana</u>	<u>Eric Fontana</u>	<u>11/12/2021</u>
	Firm's name ▶ <u>Fontana C.P.A.S</u>	Firm's EIN ▶ <u>59-3635567</u>	Check ☐ if self-employed
	Firm's address ▶ <u>13007 W Linebaugh Ave, Tampa, FL 33626</u>	Phone no. <u>(727) 799-9533</u>	PTIN <u>P01867525</u>
May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No			

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

To plan, coordinate, monitor, evaluate, and fund various groups, agencies, organizations and projects relating to the elderly of Broward County, Florida.

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 30,982,246. including grants of \$ 18,274,587.) (Revenue \$ 0.)

The Organization contracts with 22 providers to offer a wide range of services to clients. The older Americans Act (OAA) is a federal program that provides assistance to older persons and caregivers and is the only federal supportive services program directed solely toward improving the lives of older adults each year. However, in response to COVID-19 the federal government also provided funds through the CARES ACT, American Reconciliation Act and Families First grants in 2020 which allowed us to serve 11,826 unduplicated adults and caregivers with services in 2020 with these programs and the OAA funding. The Alzheimer's Disease Initiative (ADI) ensures that persons affiliated with Alzheimer's disease and other forms of dementia, are given essential services to help them age in place, in an elder friendly environment, with security, dignity and purpose. The program also provides support to family members and caregivers affected by Alzheimer's disease. 314 unduplicated individuals were served in 2020 through ADI. The Florida Community Care for the Elderly (CCE) provides assistance to seniors who are at risk for nursing home placement and who are not qualified to receive services from Medicaid. CCE also provides essential services to help them age in place. 4,590 unduplicated consumers were served in 2020.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses ► 30,982,246.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 49	
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 62		
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 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

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 18		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b 18		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe 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 ►
 Charlotte Mather-Taylor, 5300 Hiatus Road, Sunrise, FL 33351 (954) 745-9567

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 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) Pauline Grant President	1.50	X		X				0.	0.	0.
(2) John Primeau First Vice President	0.75	X		X				0.	0.	0.
(3) Naushira Pandya Second Vice President	0.75	X		X				0.	0.	0.
(4) Arthur Birken Third Vice President	0.50	X		X				0.	0.	0.
(5) Evan Jenne Treasurer	0.25	X		X				0.	0.	0.
(6) Nan Rich Secretary	0.75	X		X				0.	0.	0.
(7) Ronald Rothschild Parliamentarian	0.25	X		X				0.	0.	0.
(8) Theodora Williams Past President	0.25	X		X				0.	0.	0.
(9) Alan Brass Director	0.25	X						0.	0.	0.
(10) Anthony Brunson Director	0.25	X						0.	0.	0.
(11) Timothy Curtin Director	0.25	X						0.	0.	0.
(12) William Edelstein Director	0.25	X						0.	0.	0.
(13) David Lieberman Director	0.25	X						0.	0.	0.
(14) Malena Mendez-Dorn Director	0.25	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) Deborah Rand Director	0.25	☒						0.	0.	0.
(16) Kenneth Rubin Director	0.25	☒						0.	0.	0.
(17) Manuel Synalovski Director	0.25	☒						0.	0.	0.
(18) Lisa Zucker Director	0.25	☒						0.	0.	0.
(19) Charlotte Mather-Taylor Executive Director	40.00			☒				176,258.	0.	9,583.
(20) Natasha Elfarghali Highest Compensated Employee	40.00					☒		109,601.	0.	9,428.
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								285,859.	0.	19,011.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								285,859.	0.	19,011.

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? If "Yes," complete Schedule J for such individual	☐	☒
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	☒	☐
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	☐	☒

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 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 50,000.				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e 30,613,921.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 2,172,417.				
	g	Noncash contributions included in lines 1a-1f	1g \$				
	h	Total. Add lines 1a-1f		32,836,338.			
Program Service Revenue				Business Code			
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue . .					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		168,376.	0.	0.	168,376.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	6a	(i) Real	(ii) Personal		
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales expenses . .	7b				
	c	Gain or (loss) . .	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events . .					
	9a	Gross income from gaming activities. See Part IV, line 19 . .	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities . .					
	10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less: cost of goods sold	10b				
	c	Net income or (loss) from sales of inventory . .					
Miscellaneous Revenue				Business Code			
	11a	Miscellaneous Revenue	900099	67,812.	67,812.	0.	0.
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d			67,812.			
12	Total revenue. See instructions			33,072,526.	67,812.	0.	168,376.

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	15,015,860.	15,015,860.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	3,258,727.	3,258,727.		
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	176,258.	166,025.	10,233.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,631,811.	2,479,015.	152,796.	0.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	560,625.	551,691.	8,934.	0.
10 Payroll taxes	173,587.	163,150.	10,437.	0.
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.)	114,896.	96,187.	18,709.	0.
12 Advertising and promotion	5,247.	5,097.	150.	0.
13 Office expenses	81,123.	72,473.	8,650.	0.
14 Information technology				
15 Royalties				
16 Occupancy	88,405.	81,963.	6,442.	0.
17 Travel	24,200.	22,238.	1,962.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	105,058.	83,560.	21,498.	0.
23 Insurance	43,815.	1,520.	42,295.	0.
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 service supplies	8,890,497.	8,890,471.	26.	0.
b Bad debt expense	531,700.	0.	531,700.	0.
c Telephone	56,634.	53,250.	3,384.	0.
d Dues and subscriptions	41,316.	35,421.	5,895.	0.
e All other expenses	88,353.	5,598.	53,046.	29,709.
25 Total functional expenses. Add lines 1 through 24e	31,888,112.	30,982,246.	876,157.	29,709.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	7,088,988.	1	7,991,160.
	2 Savings and temporary cash investments	781,976.	2	790,265.
	3 Pledges and grants receivable, net	6,083,601.	3	7,815,167.
	4 Accounts receivable, net	10,808.	4	29,498.
	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	74,810.	9	13,068.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,146,159.		
	b Less: accumulated depreciation	10b 2,426,387.		
	11 Investments—publicly traded securities	4,065,530.	11	4,603,698.
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,941.	15	1,941.
16 Total assets. Add lines 1 through 15 (must equal line 33)	20,857,057.	16	23,964,569.	
Liabilities	17 Accounts payable and accrued expenses	807,102.	17	600,395.
	18 Grants payable	2,950,167.	18	4,845,789.
	19 Deferred revenue	1,528,812.	19	1,358,243.
	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	5,286,081.	26	6,804,427.
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	15,280,309.	27	16,869,475.
	28 Net assets with donor restrictions	290,667.	28	290,667.
	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	15,570,976.	32	17,160,142.
33 Total liabilities and net assets/fund balances	20,857,057.	33	23,964,569.	

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	33,072,526.
2	Total expenses (must equal Part IX, column (A), line 25)	2	31,888,112.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,184,414.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	15,570,976.
5	Net unrealized gains (losses) on investments	5	404,752.
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	17,160,142.

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	X	

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

Areawide Council On Aging of Broward County Inc

Employer identification number

59-1529419

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 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 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 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						

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.")	22,298,637.	23,338,345.	23,864,550.	24,295,769.	32,836,338.	126,633,639.
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	22,298,637.	23,338,345.	23,864,550.	24,295,769.	32,836,338.	126,633,639.
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						126,633,639.

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	22,298,637.	23,338,345.	23,864,550.	24,295,769.	32,836,338.	126,633,639.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	179,622.	138,177.	144,025.	318,915.	168,376.	949,115.
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.)	107,459.	125,564.	72,774.	51,454.	67,812.	425,063.
11 Total support. Add lines 7 through 10						128,007,817.
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	98.93 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	98.87 %
16a 33¹/₃% 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 33¹/₃% 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 33¹/₃% support tests—2020. If the organization did not check the box on line 14, and line 15 is more than 33¹/₃%, and line 17 is not more than 33¹/₃%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

b 33¹/₃% support tests—2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33¹/₃%, and line 18 is not more than 33¹/₃%, 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described 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 .		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described 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.		
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	Yes	No
Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b	Yes	No
Did the activities described 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	Yes	No
Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .		
3a		
b	Yes	No
Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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

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

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 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 . . .			

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.)

Pt II Ln 10: Other Income Part II, Line 10 Description: Special events 2016:

107459. 2017: 125564. 2018: 72774. 2019: 51454. Description: Miscellaneous revenue
2020: 67812.

**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

Employer identification number

Areawide Council On Aging of Broward County Inc

59-1529419

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

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

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). ☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area ☐ Protection of natural habitat ☐ Preservation of a certified historic structure ☐ Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
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

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other _____

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

Part V Endowment Funds.

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

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

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

a Board designated or quasi-endowment %

b Permanent endowment %

c Term endowment %

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

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

(i) Unrelated organizations

(ii) Related organizations

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	0.	616,188.		616,188.
b Buildings		3,930,054.	1,939,207.	1,990,847.
c Leasehold improvements				
d Equipment		599,917.	487,180.	112,737.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,719,772.

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 XIII **Supplemental Information** *(continued)*

Lined area for supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Areawide Council On Aging of Broward County Inc

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Austin Hepburn Senior Mini Center 750 NW 8 Avenue Hallandale FL 33009	59-6000333		85,837.				Elderly Services
(2) Broward County Elderly & Veterans Services 2995 N Dixie Hwy Fort Lauderdale FL 33334	59-6000531		10,037,611.				Elderly Services
(3) Catholic Charities of the Archdiocese of Miami 1503 NW 26 St Wilton Manors FL 33305	59-1279497		150,878.				Elderly Services
(4) City of Hollywood - Fred Lipman Center 2030 Polk St Hollywood FL 33020	59-6000338		55,768.				Elderly Services
(5) Human Services Network Inc 451 N State Road 7 Plantation FL 33317	59-2450043		3,931,178.				Elderly Services
(6) Jewish Adoption & Foster Care Options Inc 4200 University Dr Sunrise FL 33351	20-0898587		46,965.				Elderly Services
(7) Jewish Community Center 5850 S Pine Island Rd Davie FL 33328	59-2075982		292,527.				Elderly Services
(8) Lauderdale Lakes Alzheimer's Care Center 4320 NW 36 St Lauderdale Lakes FL 33319	59-0974050		116,908.				Elderly Services
(9) Northwest Federated Women's Club 2185 NW 19 St Fort Lauderdale FL 33311	23-7113192		295,845.				Elderly Services
(10) Senior Center Inc 5000 N Nob Hill Rd Sunrise FL 33351	65-0245068		182,845.				Elderly Services
(11) SunServe Inc. / NAMADC 1480 SW 9 Ave Fort Lauderdale FL 33315	01-0582371		177,077.				Elderly Services
(12) See Statement			2,541,616.				

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	20
3 Enter total number of other organizations listed in the line 1 table	1

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

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Schedule I (Form 990) 2020

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Home care for the elderly	273	425,143.			
2 EHEAP	25	240,369.			
3 Veteran's directed home & community based services	62	2,593,215.			
4					
5					
6					
7					

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

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

Part II: Grants and Other Assistance to Domestic Organizations and Domestic Governments **Continuation Statement**

Name and address of organization or government	EIN	IRC Section (if applicable)	Amount of cash grant	Amount of non-cash assistance	Method of valuation (book, FMV, appraisal, other)	Description of noncash assistance	Purpose of grant or assistance
City of West Park	260111664		110,434.				Elderly Services
1965 S State Road 7, Hollywood, FL 33023							
Broward County Minority Builders' Coalition	237170674		352,468.				Elderly Services
665 SW 27 Ave, Fort Lauderdale, FL 33312							
South Florida Institute on Aging	591297932		56,513.				Elderly Services
4701 NW 33 Ave, Oakland Park, FL 33309							
Coast Legal Aid of S Florida Inc	900089501		331,844.				Elderly Services
PO Box 120910, Fort Lauderdale, FL 33312							
City of Miramar	596019762		375,784.				Elderly Services
6700 Miramar Parkway, Hollywood, FL 33021							
City of Deerfield Beach	596000305		275,241.				Elderly Services
227 NW 2 St, Deerfield Beach, FL 33441							
City of Margate	592154528		342,782.				Elderly Services
6009 NW 10 St, Margate, FL 33063							
Rebuilding Together	861065925		143,299.				Elderly Services
4836 NE 12 Ave, Oakland Park, FL 33334							
City of Pembroke Pines	590908106		517,240.				Elderly Services
301 NW 103 Ave, Pembroke Pines, FL 33026							
Ponder & Associates	650868245		36,011.				Elderly Services
611 NW 31 Ave, Pompano Beach, FL 33069							
			2,541,616.	0.			

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**

Areawide Council On Aging of Broward County Inc

Employer identification number

59-1529419

Part I Questions Regarding Compensation

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

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

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

	Yes	No
1b		

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

2		
----------	--	--

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

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

- | | | |
|--|-----------|---|
| a Receive a severance payment or change-of-control payment? | 4a | X |
| b Participate in or receive payment from a supplemental nonqualified retirement plan? | 4b | X |
| c Participate in or receive payment from an equity-based compensation arrangement? | 4c | X |

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

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

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

- | | | |
|--|-----------|---|
| a The organization? | 5a | X |
| b Any related organization? | 5b | X |

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

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

- | | | |
|--|-----------|---|
| a The organization? | 6a | X |
| b Any related organization? | 6b | X |

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

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

7		X
----------	--	---

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

8		X
----------	--	---

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

9		
----------	--	--

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

Schedule J (Form 990) 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					
1	Charlotte Mather-Taylor Executive Director	(i)	175,725.	0.	533.	0.	9,583.	185,841.	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)							

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Schedule J (Form 990) 2020

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Part III **Supplemental Information**

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

Area with horizontal dashed lines for supplemental information.

SCHEDULE 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

Areawide Council On Aging of Broward County Inc

Employer identification number

59-1529419

Pt VI, Line 11b: The Finance Director reviews the Form 990 in cooperation with
the Executive Director for accuracy prior to filing.

Pt VI, Line 19: Documents available upon request.

Pt VI, Line 12c: Board members assess and acknowledge consideration of conflict
of interest annually.

Pt VI, Line 15a: The Executive Director's annual evaluation is completed by
the Board of Directors and is submitted to the Chair of the Personnel committee
who compiles a summary of all evaluations submitted. The Finance committee reviews
the evaluations to determine annual increases and they are submitted to the Board
for approval.

Pt VI, Line 15b: The Finance committee recommends a percentage for annual increase
which are approved by the Board of Directors. Top management personnel are evaluated
annually by the Executive Director who determines compensation within the Board
approved annual increase per the budget.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Areawide Council On Aging of Broward County Inc

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Employer identification number

59-1529419

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) _____					
(2) _____					
(3) _____					
(4) _____					
(5) _____					
(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?
(1) Areawide Housing for the Elderly 59-2296320 5300 Hiatus Rd Sunrise FL 33351	HUD Sec 8 Project for the Elderly & Disabled	FL	501c3	7	N/A	
(2) _____						
(3) _____						
(4) _____						
(5) _____						
(6) _____						
(7) _____						

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) _____									

REV 09/08/21 PRO

Schedule R (Form 990) 2020

BAA

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

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

REV 09/08/21 PRO

Schedule R (Form 990) 2020

BAA

Part VII**Supplemental Information**

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

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

PROPOSED OPERATING BUDGET

2022

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
OPERATING BUDGET PROPOSAL
2022

CONTENTS

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<u>Revenue Explanation</u>	1
<u>Expense Explanation</u>	2
<u>2021 and 2022 Budget Comparison</u>	3

Presentation features columns showing the proposed 2022 budget, the 2021 projected actual revenues and expenses, the variance between the two, the proposed 2022 budget and the variance with 2021's projected actual revenues and expenses.

Revenue Increases:

Due to COVID-19 during 2021, many of the contracts were unable to be fully utilized, as the Subcontractor sites were closed for the health and safety of the clients. We anticipate an increase in utilization of services as we move into a post-COVID-19 landscape in 2022. Although revenues from most contracts are consistent each year, we have received additional funding from the American Rescue Plan (ARP).

1. American Rescue Plan is a 3-year contract of \$9.3M with an annual spending plan of \$3.1M in each year, beginning in 2022. We plan to utilize the funding for technology programs and services and additional staff.
2. State of Florida General Revenue shows an increase in funding over 2021. CCE Services funding increased in the 2021-2022 contract year by \$577K and is expected be utilized for program services, emergency meals to CCE clients and additional staffing in the Medicaid Screening Department. ADI providers received additional respite funding of \$500K. LSP provider, City of West Park received an additional \$100K for Senior Programming.
3. We secured an additional \$3.3M with Broward County to provide emergency meals for seniors in the county.
4. We anticipate a 20% increase in Fundraising as more opportunities for events and programs in a post-COVID-19 environment.
5. Other (Donations, Interest, Investment Gains Grants) increases are from Private Grants received for SNAP and the United for Seniors Intergenerational Program funded by United Way.

Revenue Decreases:

6. Older Americans Act (OAA) utilized \$5M of prior year carryover funds in 2021. The 2022 Budget includes \$2M carryover to be utilized in emergency meals, increased staffing and programs.
7. Other DOE funding in 2021 included successful pilot programs for IN2L, No Wrong Door, and Secretary Pilot to showcase new technology pilot programs for seniors in the community. 2022 funding for 2022 will be a part of the ARP contract.

Expense Increases:

8. Salaries and Fringe Benefits increases, over the 2021 projected actual, are based on a full staff for 2022; including merit increases and the impact of the increased cost of hiring in the current environment. We anticipate adding 18 needed positions including new staff in Finance to ensure fiscal compliance and contract management, new positions to adequately execute the Emergency Meals Programs, SNAP Program, CCE, and Caregiver and Healthcare Navigator in the new ARP contract.
9. Occupancy increases for 2022 include \$200K for a roof replacement to the ADRC building.
10. Advertising increases of \$38K for 2022 include \$23K in ARP outreach focusing on the minority community and \$15K in SHINE.
11. Technology expense increases of \$10K for 2022 is anticipated due to COVID-19 remote work, technology upgrades and adding new staff requiring additional licenses and equipment.

Expense Decrease:

12. Contract Labor decreases, over the 2021 actual is due a scaling back of the Emergency Meals Program in 2022. We have also permanently hired several of the independent contractors in 2022 to continue the Broward Emergency Meals Program.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
2021 AND 2022 BUDGET COMPARISON

	2019 Actual	2020 Actual	2021 Budget	Projected Actual 2021	2021 Budget to Projected Actual Variance	2022 Budget	2021 Projected Actual to Budget 2022 Variance
SUPPORT AND REVENUE							
Older Americans Act Titles III B, C, D, E and VI	7,367,869	6,244,808	8,613,878	12,157,910	41.1%	10,808,124	-11.1%
American Rescue Plan (ARP)	-	-	-	-	0.0%	3,111,626	100.0%
Aging and Disability Resource Center Funding	605,209	501,103	588,390	441,255	-25.0%	588,390	33.3%
State of Florida General Revenue	10,504,900	8,986,730	11,017,042	9,085,377	-17.5%	12,781,314	40.7%
CARES	-	3,508,225	-	1,165,001	100.0%	236,614	-79.7%
Broward County Meals	-	6,672,053	-	5,429,177	100.0%	3,315,365	-38.9%
Emergency Home Energy Assistant Program (EHEAP)	257,348	240,370	374,994	367,177	-2.1%	422,628	15.1%
Respite for Elders Living In Everyday Families (RELIEF)	108,916	60,765	105,000	49,307	-53.0%	104,784	112.5%
Serving Health Insurance Needs for Elders (SHINE)	209,118	216,822	211,624	264,560	25.0%	279,223	5.5%
Other DOEA	-	127,281	-	1,414,140	100.0%	100,000	-92.9%
Fair Share: Local Match Funding	1,593,500	1,700,489	1,506,614	1,192,125	-20.9%	1,874,477	57.2%
Provider In-kind Match Funding	1,100,550	920,216	1,196,799	966,011	-19.3%	1,556,308	61.1%
Fundraising	91,010	246,109	131,700	128,719	-2.3%	154,463	20.0%
Veteran Directed Home & Community Based Services	2,488,377	2,601,945	2,710,140	2,529,411	-6.7%	2,958,600	17.0%
Other (Contributions, Interest, Gains, Grants)	839,539	1,450,360	245,135	1,185,387	383.6%	1,422,465	20.0%
TOTAL SUPPORT AND REVENUE	25,166,334	33,477,276	26,701,316	36,375,558	36.2%	39,714,381	9.2%
PERSONNEL AND OPERATING COSTS							
Salaries	2,119,448	2,374,001	2,538,553	2,518,207	-0.8%	3,589,905	42.6%
Fringe Benefits	663,995	734,212	930,337	730,959	-21.4%	1,110,713	52.0%
Travel and Training	28,186	26,525	32,000	7,832	-75.5%	15,155	93.5%
Occupancy	167,820	175,786	158,977	167,633	5.4%	377,140	125.0%
Utilities and Communications	80,739	77,875	85,000	59,346	-30.2%	69,505	17.1%
Copying and Printing	27,954	42,212	39,800	40,384	1.5%	42,403	5.0%
Professional Fees	93,054	94,121	97,044	181,649	87.2%	183,288	0.9%
Business Fees	47,975	29,875	44,850	31,601	-29.5%	36,233	14.7%
Advertising	2,550	5,247	13,000	10,250	-21.2%	48,876	376.9%
Equipment Lease (Phone System)	10,591	11,098	12,000	7,119	-40.7%	7,830	10.0%
Equipment	10,825	26,196	25,000	4,609	-81.6%	4,839	5.0%
Technology	-	-	-	12,434	0.0%	23,776	91.2%
Fundraising Expense	39,556	29,709	44,050	1,367	-96.9%	1,435	5.0%
Business and Professional Insurance	43,651	43,815	50,000	2,577	-94.8%	2,706	5.0%
Program Services Supplies and Expense	12,999	-	23,000	-	-100.0%	25,000	0%
Office Supplies	5,119	10,030	9,200	18,795	104.3%	21,735	15.6%
Depreciation - Equipment	34,762	14,034	25,359	22,506	-11.3%	22,506	0.0%
Contract Labor	-	434,069	-	369,287	0.0%	166,179	-55.0%
Miscellaneous	5,348	28,619	1,600	27,743	1633.9%	29,108	4.9%
Bad Debt	-	531,700	-	-	0.0%	-	0.0%
Reserves - Building	35,000	-	35,000	-	-100.0%	35,000	0.0%
TOTAL PERSONNEL AND OPERATING COSTS	3,429,572	4,689,123	4,164,770	4,214,296	1.2%	5,813,333	37.9%
GRANT OUTLAYS	20,957,289	27,742,705	23,226,749	30,484,075	31.2%	33,424,561	9.6%
TOTAL GRANTS AND COUNCIL OPERATIONS	24,386,861	32,431,828	27,391,518	34,698,371	26.7%	39,237,893	13.1%
INCREASE IN NET ASSETS	779,473	1,045,448	(690,203)	1,677,187	343.0%	476,487	-71.6%

**Areawide Council of Aging
of Broward County, Inc.**

Financial Statements

December 31, 2020

and

Reports of Independent Certified
Public Accountant



AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Areawide Council on Aging of Broward County, Inc. (a nonprofit organization) (the Council), which comprise the statement of financial position as of December 31, 2020, the related statements of activities, cash flows and functional expenses for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

CONTINUED

INDEPENDENT AUDITOR'S REPORT - CONTINUED

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Areawide Council on Aging of Broward County, Inc. as of December 31, 2020, 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.

Correction of Error

As discussed in **Note N** to the financial statements, an error resulting in the overstatement of certain receivables as of December 31, 2019 in the net amount of \$357,248 was discovered. Accordingly, amounts reported for net assets without donor restrictions have been restated at December 31, 2019 in the 2020 financial statements now presented.

Other Matters

Other 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 Chapter 10.650, Rules of the Auditor General, are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2021, 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.

CONTINUED

INDEPENDENT AUDITOR'S REPORT - CONTINUED

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of grants awarded and schedules of fair share contributions are 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

PDR CPAs + Advisors

Oldsmar, Florida
December 23, 2021

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020

ASSETS

Current assets

Cash and cash equivalents	\$ 7,991,159
Certificates of deposits	790,265
Investments	4,603,697
Due from grantors, net	6,505,425
Accounts receivable	29,499
Pledges receivable	231,715
Prepaid expenses	13,068
Total current assets	<u>20,164,828</u>

Other assets

Property and equipment, net	2,719,773
Deposits	1,941
Total other assets	<u>2,721,714</u>

Total Assets	<u><u>\$ 22,886,542</u></u>
---------------------	-----------------------------

LIABILITIES AND NET ASSETS

Current liabilities

Accounts payable	\$ 160,156
Accrued compensation	440,240
Due to providers	4,845,789
Deferred revenue	280,217
Total current liabilities	<u>5,726,402</u>

Net assets

Without donor restrictions	16,869,473
With donor restriction	290,667
Total net assets	<u>17,160,140</u>

Total Liabilities and Net Assets	<u><u>\$ 22,886,542</u></u>
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See accompanying notes to financial statements

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public support and revenues			
Public support			
Local fair share contributions	\$ 1,532,797	\$ -	\$ 1,532,797
Contributions	327,937	-	327,937
Private grants	350	-	350
	<u>1,861,084</u>	<u>-</u>	<u>1,861,084</u>
Total public support	1,861,084	-	1,861,084
Grants from governmental agencies			
Federal	21,013,172	-	21,013,172
State	8,794,240	-	8,794,240
Local	1,100	-	1,100
In kind local match	920,216	-	920,216
	<u>30,728,728</u>	<u>-</u>	<u>30,728,728</u>
Total grants from governmental agencies	30,728,728	-	30,728,728
Other revenues			
Interest income	34,961	-	34,961
Investment income	133,415	-	133,415
Net realized and unrealized gain on investments	404,752	-	404,752
Special events income, net of \$29,709 in expenses	38,102	-	38,102
Other	75,295	-	75,295
	<u>686,525</u>	<u>-</u>	<u>686,525</u>
Total other revenues	686,525	-	686,525
Total public support and revenues	33,276,337	-	33,276,337
Operating Expenses			
Program services	30,982,246	-	30,982,246
Supporting Services:			
Management and general	347,679	-	347,679
	<u>31,329,925</u>	<u>-</u>	<u>31,329,925</u>
Total operating expenses	31,329,925	-	31,329,925
Change in Net Assets	1,946,412	-	1,946,412
Net Assets at Beginning of Year, as Restated	14,923,061	290,667	15,213,728
Net Assets at End of Year	<u>\$ 16,869,473</u>	<u>\$ 290,667</u>	<u>\$17,160,140</u>

See accompanying notes to financial statements

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2020

	Older Americans Act	Program Services										Supporting Services			
		Community Care for the Elderly	Home Care for the Elderly	Alzheimer's Disease Initiative	RELIEF	SHINE	ADRC	Medicaid Waiver Specialist	Local Services Specialist	Other DOEA Programs	Non DOEA Programs	Total Program Funds	Management & General	Total	
Salaries and related expenses:															
Salaries	\$ 809,328	\$ 903,913	\$ 222,054	\$ 55,375	\$ -	\$ 3,734	\$ 88,245	\$ 248,696	\$ 94,112	\$ 25,044	\$ 48,720	\$ 145,819	\$ 2,645,040	\$ 163,030	\$ 2,808,070
Payroll taxes	56,639	41,019	16,360	4,165	-	264	5,959	18,453	6,929	1,858	546	10,958	163,150	10,436	173,586
Employee benefits	189,878	104,314	66,468	16,732	-	634	19,903	71,161	36,085	4,377	1,311	40,828	551,691	8,935	560,626
Total salaries and related expenses	1,055,845	1,049,246	304,882	76,272	-	4,632	114,107	338,310	137,126	31,279	50,577	197,605	3,359,881	182,401	3,542,282
Other expenses															
Program service supplies	10,205	8,822,780	-	-	-	-	769	-	-	-	56,648	69	8,890,471	27	8,890,498
Bad debt expense	-	-	-	-	-	-	-	-	-	-	-	-	-	3,222	3,222
Occupancy	21,999	26,191	2,450	643	-	75	861	3,218	1,003	421	-	1,598	58,459	4,692	63,151
Utilities	8,007	7,349	2,030	533	-	62	707	2,197	960	355	-	1,304	23,504	1,747	25,251
Miscellaneous	1,822	29	-	-	-	-	-	-	-	-	-	-	1,851	8,972	10,823
Telephone	21,355	15,138	3,178	836	-	97	3,191	4,942	1,384	548	-	2,581	53,250	3,386	56,636
Office supplies and printing	9,311	37,358	227	1,178	-	79	10,257	6,632	2,799	20	-	4,612	72,473	8,650	81,123
Professional fees	13,663	60,988	45	-	-	-	556	134	-	-	-	20,801	96,187	18,707	114,894
Travel	2,447	17,212	-	-	-	-	1,412	-	-	-	23	1,144	22,238	1,961	24,199
Repairs and maintenance	-	1,961	-	-	-	-	-	-	-	-	-	-	1,961	8,220	10,181
Insurance	-	-	-	-	-	-	1,520	-	-	-	-	-	1,520	42,295	43,815
Dues and subscriptions	22,219	5,934	-	-	-	-	156	4,655	1,620	-	-	837	35,421	5,894	41,315
Advertising	1,710	2,731	-	-	-	-	578	78	-	-	-	-	5,097	150	5,247
Staff training	125	760	-	-	-	12	840	-	-	-	-	49	1,786	1,954	3,740
Total other expenses	112,863	8,998,431	7,930	3,190	-	325	20,847	21,856	7,766	1,344	56,671	32,995	9,264,218	109,877	9,374,095
Depreciation expenses	36,175	-	11,402	3,636	-	-	4,905	18,331	-	-	-	9,111	83,560	21,498	105,058
Subrecipients/grants awarded	5,458,479	606,319	6,364,354	626,661	1,281,933	56,513	-	-	-	652,181	693,432	2,534,715	18,274,587	33,903	18,308,490
Total expenses before allocation of management & general	6,663,362	10,663,996	6,688,568	709,759	1,281,933	61,470	139,859	378,497	144,892	684,804	800,680	2,774,426	30,982,246	347,679	31,329,925
Allocation of Management & General	74,775	119,558	75,058	7,965	14,386	690	1,569	4,247	1,626	7,685	8,986	31,134	347,679	(347,679)	-
Total expenses after allocation	\$ 6,738,137	\$ 10,773,554	\$ 6,763,626	\$ 717,724	\$ 1,296,319	\$ 62,160	\$ 141,428	\$ 382,744	\$ 146,518	\$ 692,489	\$ 809,666	\$ 2,805,560	\$ 31,329,925	\$ -	\$ 31,329,925

See accompanying notes to financial statements

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2020

	<u>2020</u>
Cash Flows from Operating Activities:	
Changes in net assets	\$ 1,946,412
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	105,058
Realized and unrealized gain on investments	(404,752)
(Increase) decrease in:	
Due from grantors, net	(1,686,802)
Accounts receivable	(18,691)
Pledges receivable	676,015
Prepaid expenses	61,742
Increase (decrease) in:	
Accounts payable	(178,765)
Accrued compensation	(27,941)
Due to providers	1,895,622
Deferred revenue	<u>(1,248,595)</u>
Net cash provided by operating activities	1,119,303
Cash Flows from Investing Activities:	
Purchase of property and equipment	(75,428)
Purchase of investments, including reinvestments	(133,415)
Net increase in certificates of deposit	<u>(8,289)</u>
Net cash used in investing activities	<u>(217,132)</u>
Net increase in cash and cash equivalents	902,171
Cash and Cash Equivalents at Beginning of Year	<u>7,088,988</u>
Cash and cash equivalents at End of Year	<u><u>\$ 7,991,159</u></u>

See accompanying notes to financial statements

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE A - NATURE OF ORGANIZATION

Areawide Council on Aging of Broward County, Inc. (the Council) is a not-for-profit Florida 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 of the Council have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP), which require the Council to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Council. These net assets may be used at the discretion of the Council's management and board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Council or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited to donor-imposed restriction. Expirations of donor restrictions on net assets are reported as reclassifications between the applicable classes of net assets. If the restriction has been met in the same period the funds were received the amount is classified as without donor 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.

Measure of Operations

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

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Significant estimates include the collectability of receivables, determination of the useful lives of the property and equipment, and allocation of functional expenses.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

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 Council considers all highly liquid assets with an initial maturity of three months or less as cash and cash equivalents.

Financial instruments which potentially exposes the Council to concentrations of credit risk consist principally of cash held in financial institutions in excess of federally-insured limits. From time to time throughout the year ended December 31, 2020, the Council's cash balance may have exceeded the federally insured limit. However, the Council has not experienced and does not expect to incur any losses in such accounts.

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 grantors, accounts and pledges receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through adjustments to valuation allowances based on its assessment of the current status of individual receivables. Balances still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance. At December 31, 2020, the allowance for doubtful accounts for due from grantors is \$603,478. No allowance for doubtful accounts for accounts receivable and pledges receivables is considered necessary at December 31, 2020.

Investments

Investments include marketable debt and equity securities with readily determinable fair values and 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 in amounts sufficient to relate the cost of depreciable assets to operations over their estimated services 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.

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

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Revenue Recognition

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 statement 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 promise 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 in order 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 Council prior to meeting the revenue recognition criteria. In subsequent periods, when the revenue recognition criteria have been met, the liability for deferred revenue is reduced and revenue is recognized.

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 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, 2020 was \$920,216.

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.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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 Status

The Council is recognized by the Internal Revenue Service as an organization described under Section 501(c)(3) of the Internal Revenue Code and is generally exempt from Federal taxes on related 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.

Advertising Costs

The Council expenses the cost of advertising as incurred. For the year ended December 31, 2020, advertising expenses was \$5,247.

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 (an exit price) in the principal or most advantageous market for the asset or 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 observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of 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.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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 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 stand and/or federal regulations.

NOTE C - AVAILABILITY AND LIQUIDITY

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

	<u>2020</u>
Financial Assets:	
Cash and cash equivalents	\$ 7,991,159
Certificates of deposits	790,265
Investments	4,603,697
Due from grantors, net	6,505,425
Accounts receivable	29,499
Pledges receivable	<u>231,715</u>
Total financial assets	\$ 20,151,760
Less Amounts Not Available for General Expenditure Within One Year:	<u>290,667</u>
Financial assets to meet cash needs for general expenditures within one year	<u><u>\$ 19,861,093</u></u>

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

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE D - DUE FROM GRANTORS

Due from grantors as of December 31, 2020 are as follows:

	<u>2020</u>
Receivable in less than one year	\$ 7,108,903
Less allowance for doubtful accounts	<u>(603,478)</u>
Due from grantors, net	<u>\$ 6,505,425</u>

NOTE E - INVESTMENTS

Investments are carried at fair market value and are as follows at December 31, 2020:

	<u>Cost</u>	<u>Unrealized Gain (Loss)</u>	<u>Fair Value</u>
Unrestricted:			
<i>US Equity Funds</i>			
Map Fund A	\$ 464,967	\$ 121,975	\$ 586,942
Large Cap Growth Fund	280,899	136,434	417,333
Equity Yield Class A	256,279	203,271	459,550
S&P 500 Index Fund	325,597	98,669	424,266
<i>Taxable Bond Fund</i>			
High Yield Corporate Bond A	792,837	653,494	1,446,331
<i>Mixed Asset Funds</i>			
Balance Fund A	482,591	39,730	522,321
Convertible Fund A	515,419	231,535	746,954
	<u>\$ 3,118,589</u>	<u>\$ 1,485,108</u>	<u>\$ 4,603,697</u>

Investment income for the year ended December 31, 2020 consists of the following:

	<u>2020</u>
Interest income	\$ 34,961
Investment income	133,415
Net realized and unrealized gain on investments	<u>404,752</u>
	<u>\$ 573,128</u>

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE F - PLEDGES RECEIVABLE

Pledges receivable as of December 31, 2020 are as follows:

	<u>2020</u>
Receivable in less than one year	
Fair share pledges	\$ 200,290
Other	<u>31,425</u>
	<u>\$ 231,715</u>

NOTE G - PROPERTY AND EQUIPMENT

At December 31, 2020, property and equipment consists of the following:

	<u>2020</u>
Building	\$ 3,080,054
Interest in leasehold (Note K)	850,000
Land	616,188
Furniture and equipment	505,865
Vehicles	79,163
Technology	<u>14,890</u>
	5,146,160
Less accumulated depreciation	<u>(2,426,387)</u>
	<u>\$ 2,719,773</u>

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, 2020.

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.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE H - FAIR VALUE MEASUREMENT - CONTINUED

Fair values of assets measured on a recurring basis at December 31, 2020 are as follows:

Fair Value Measurements at Reporting Date Using

Description:	Quoted Prices in Active Markets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total Fair Value
Assets:				
Certificates of deposit	\$ -	\$ 790,265	\$ -	\$ 790,265
US equity funds	1,888,091	-	-	1,888,091
Taxable bond funds	1,446,331	-	-	1,446,331
Mixed asset funds	1,269,275	-	-	1,269,275
 Total assets at fair value	 <u>\$ 4,603,697</u>	 <u>\$ 790,265</u>	 <u>\$ -</u>	 <u>\$ 5,393,962</u>

NOTE I - NET ASSETS WITH DONOR RESTRICTION

For the year ended December 31, 2020, 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 J - 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 \$148,754 for the year ended December 31, 2020.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE K - 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 \$575,248 at December 31, 2020.

NOTE L - 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, 2020 is as follows:

<u>Program</u>	<u>Qualifying Expenditures Requiring Matching</u>	<u>Match Percentage Required</u>	<u>Match Required</u>	<u>Match Provided</u>	<u>Excess (Deficiency)</u>
State CCE	\$ 6,011,990	10%	\$ 601,199	\$ 667,999	\$ 66,800
OAA Admin	\$ 406,455	25%	\$ 101,614	\$ 124,269	\$ 22,656
Federal OAA	\$ 5,021,349	10%	\$ 502,135	\$ 552,981	\$ 50,847

NOTE M - COMMITMENTS AND CONTINGENCIES

Lease Commitments

The Council leases office equipment under agreements that are operating leases. Rent expense for the year ended December 31, 2020 was \$11,582. Rental commitments for the remaining terms of the leases are as follows:

<u>Years Ending December 31,</u>	<u>Amount</u>
2021	\$ 8,584
2022	8,584
2023	8,584
2024	5,521
	<u>\$ 31,273</u>

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE M - COMMITMENTS AND CONTINGENCIES – CONTINUED

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 situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Council is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for the year ended December 31, 2021.

NOTE N - CORRECTION OF ERROR

During the current year, management discovered an error resulting in the overstatement of certain receivables as of December 31, 2019 in the net amount of \$357,248. Accordingly, amounts reported for net assets without donor restrictions have been restated at December 31, 2019 in the 2020 financial statements now presented. The following sets forth the previously reported and restated amounts:

	<u>As Previously Reported</u>	<u>Restated</u>	<u>Change</u>
December 31, 2019 Changes:			
Net assets without donor restrictions	\$ 15,280,309	\$ 14,923,061	\$ (357,248)
Total net assets	15,570,976	15,213,728	(357,248)

NOTE O - SUBSEQUENT EVENTS

The Council has evaluated all subsequent events through December 23, 2021, 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.

OTHER INFORMATION

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

Federal Agency <i>Pass-Through Entity</i> Federal Program	Federal CFDA Number	Contract/ Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services <i>Passed through the Florida Department of Elder Affairs</i>				
Older Americans Act				
Aging Cluster				
Special Programs for the Aging Title III Part B	93.044	JA020	\$ 2,082,311	\$ 1,555,887
Special Programs for the Aging Title III Part B Admin	93.044	JA020	445,699	-
Special Programs for the Aging Title III Part C1 & C2	93.045	JA020	2,162,183	1,889,649
Family First	93.045	JA020	1,363,838	400,804
Nutrition Services Incentive Program	93.053	JA020	444,979	444,979
COVID-19 CARES Act Administration	93.044 & 93.045	JCA20	353,685	-
COVID-19 CARES Act for Supportive Services for Title III-B	93.044	JCA20	397,384	383,536
COVID-19 CARES Act for Nutrition Services III-C	93.045	JCA20	2,419,935	184,362
Total Aging Cluster			9,670,014	4,859,217
Other Older Americans Act				
Special Programs for the Aging Title VII	93.041	J7	21,267	-
Special Programs for the Aging Title III Part D	93.043	JA020	60,901	6,845
COVID-19 No Wrong Door Community Infrastructure	93.052	N/A	127,281	909
National Family Caregiver Support Title III Part E	93.052	JA020	271,516	271,532
COVID-19 CARES Act Administration	93.052	JCA20	37,613	-
COVID-19 CARES for Family Support Caregiver III-E	93.052	JCA20	299,609	92,022
Total Older Americans Act			10,488,201	5,230,525
Medicaid Cluster				
Medical Assistance Programs	93.778	JX019 - 280	94,217	-
Statewide Managed Care	93.778	JX019 - 165	36,110	-
Medical Assistance Programs	93.778	JX020 - 280	85,753	-
Statewide Managed Care	93.778	JX020 - 165	34,472	-
Total Medical Assistance Programs			250,552	-
Low-Income Home Energy Assistance				
	93.568	JP019	200,764	196,756
	93.568	JP020	40,103	39,605
Total Low-Income Home Energy Assistance			240,867	236,361
State Health Insurance Assistance Program				
	93.324	JN019	27,315	-
	93.324	JN020	81,945	-
Total State Health Insurance Assistance Program			109,260	-
Medicare Enrollment Assistance Program				
	93.071	JB019	67,349	-
	93.071	JB020	6,434	-
Total Medicare Enrollment Assistance Program			73,783	-
Special Programs for the Aging, Title IV and Title II				
	93.048	JG018	15,354	-
	93.048	JG019	18,425	-
Total Special Programs for the Aging			33,779	-
Total U.S. Department of Health and Human Services			11,196,442	5,466,886
U.S. Department of Treasury <i>Passed through Broward County, Florida</i>				
Coronavirus Relief Fund	21.019	BRCARE	6,670,753	154,070
U.S. Department of Housing and Urban Development <i>Passed through Broward County, Florida</i>				
Community Development Block Grant	14.231	BRCDDBG	187,903	-
Total Expenditures of Federal Awards			\$ 18,055,098	\$ 5,620,956

See accompanying notes to schedule

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2020

Florida State Agency/ Program Title/ Florida State Project Title	CSFA Number	Contract Number	Passed Through to Subrecipients	State Expenditures
Florida Department of Elder Affairs				
Community Care for the Elderly	65.010	JC19	\$ 3,021,446	\$ 3,174,556
	65.010	JC20	2,784,376	2,872,249
Total Community Care for the Elderly			<u>5,805,822</u>	<u>6,046,805</u>
Alzheimer's Disease Initiative (ADI)	65.002	JZ19	185,573	185,573
Alzheimer's Special Projects	65.002	JZ20	68,113	68,113
Total ADI - Special Projects			<u>253,686</u>	<u>253,686</u>
Alzheimer's Disease Initiative (ADI) -	65.004	JZ19	543,436	546,582
Alzheimer's Respite Services	65.004	JZ20	492,310	492,310
Total ADI - Respite Services			<u>1,035,746</u>	<u>1,038,892</u>
Home Care for the Elderly	65.001	JH019	92,557	354,630
	65.001	JH020	108,962	302,526
Total Home Care for the Elderly			<u>201,519</u>	<u>657,156</u>
Local Services Program	65.009	JL019	431,022	502,117
	65.009	JL020	221,158	234,318
Total Local Services Program			<u>652,180</u>	<u>736,435</u>
Respite for Elders Leaving in Everyday Families (RELIEF)	65.006	JR019	32,477	34,318
	65.006	JR020	24,037	26,448
Total RELIEF			<u>56,514</u>	<u>60,766</u>
Medical Assistance Programs				
Medicaid Administrative Claims	GR	JX019 - 280	-	94,217
Statewide Managed Care	GR	JX019 - 165	-	36,110
Medicaid Administrative Claims	GR	JX020 - 280	-	85,753
Statewide Managed Care	GR	JX020 - 165	-	34,472
Total Medical Assistance Programs			<u>-</u>	<u>250,552</u>
Total State Financial Assistance Expenditures			<u>\$ 8,005,467</u>	<u>\$ 9,044,292</u>

See accompanying notes to schedule

**AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2020**

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, 2020. 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.

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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**

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. (a nonprofit organization) (the Council), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 23, 2021.

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 Council'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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-01 that we consider to be significant deficiencies.

CONTINUED

**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 - CONTINUED**

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*.

Areawide Council on Aging of Broward County, Inc.'s Response to Findings

The Council's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Council's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

PDR CPAs + Advisors

Oldsmar, Florida
December 23, 2021

**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 FLORIDA AUDITOR GENERAL**

To the Board of Directors
Areawide Council on Aging of Broward County, Inc.

Report on Compliance for Each Major Federal Program and State Project

We have audited Areawide Council on Aging of Broward County, Inc.'s (the Council) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Florida Department of Financial Service's 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, 2020. 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.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Council's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, Rules of the Auditor General. Those standards, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Council's compliance.

CONTINUED

**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 FLORIDA AUDITOR GENERAL - CONTINUED**

Opinion on Each Major Federal Program and State Project

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, 2020.

Report on Internal Control over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program and 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 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weakness or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

PDR CPAs + Advisors

Oldsmar, Florida
December 23, 2021

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Part I - Summary of Auditor's Results

Financial Statements Section

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified? yes X no

Significant deficiencies identified not considered to be material weaknesses? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal controls over major federal programs:

Material weaknesses identified? yes X no

Significant deficiencies identified not considered to be material weaknesses? yes X none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) yes X no

Identification of Major Federal Program:

CFDA Number	Name of Project
21.019	Coronavirus Relief Fund

Dollar threshold used to determine Type A Federal Program \$ 750,000

Auditee qualified as low-risk auditee? X yes no

State Awards

Internal controls over major state projects:

Material weaknesses identified? yes X no

Significant deficiencies identified not considered to be material weaknesses? yes X none reported

Type of auditor's report on compliance for major state projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650 yes X no

Identification of Major State Project:

CSFA Number	Name of Project
65.010	Community Care for the Elderly

Dollar threshold used to determine Type A State Project: \$ 750,000

**AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS:
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Part II - Schedule of 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*.

Financial Statement Audit

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: Management has already 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.

Views of Responsible Officials and Planned Corrective Actions: The recommendation was adopted during 2021 and reflected in the close of the December 31, 2020 accounts.

Part III – Federal Award and State Project 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.

There were no reportable findings.

**AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS:
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Part IV - Summary Schedule of Prior Audit Findings

2019-01 Financial Closing and Bank Reconciliations

Condition: During the year, the Council stopped receiving bank statements from the bank accounts at one of the Council's financial institutions. The accounts at this financial institution had not been reconciled for the final month in 2019 and for eight months subsequent to year end. Reconciliations were completed in the ninth month subsequent to year end. The Council has a period closing procedure for bank accounts that was not followed for these accounts as the statements were not received.

Recommendation: The Council should update procedures to include steps if the statements are not received from the bank by establishing additional controls to the period closing procedure, such as a check list detailing all open bank accounts that need to be reconciled. If not already receiving monthly statements for bank accounts, the Council should contact the bank and request monthly statements in a timely manner, even when there is no activity.

Current Status: The recommendation was adopted during 2020.

SUPPLEMENTARY INFORMATION

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
SCHEDULES OF GRANTS AWARDED
YEAR ENDED DECEMBER 31, 2020

	<u>2020</u>
Austin Hepburn Senior Mini Center	\$ 85,837
Broward County Elderly and Veterans Services	7,712,787
Catholic Charities of the Archdiocese of Miami, Inc.	150,878
City of Hollywood - Fred Lippman Center	55,768
Direct Services	2,290,824
Home Care for the Elderly	425,143
Home Touch	352,468
Human Services Network, Inc.	3,931,178
South Florida Institute on Aging (Impact Broward)	56,513
Jewish Adoption and Foster Care Options, Inc.	46,965
Jewish Community Center	292,527
Lauderdale Lakes Alzheimer's Day Care	116,908
Legal Services	331,844
S.C/S.E. Focal Point/Miramar Center	375,784
N. E. Focal Point	275,241
N. W. Federated Woman's Club	295,845
N. W. Focal Point	342,782
North Broward Hospital District	2,293
Rebuilding Together	143,299
S. W. Focal Point	517,240
Senior Center, Inc.	182,845
SunServe/NAMADC	177,077
Tender Loving Care	36,011
West Park	110,434
Total Grants Awarded	\$ 18,308,490

See accompanying independent auditor's report

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.
SCHEDULES OF FAIR SHARE CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2020

<u>Donor</u>	<u>2020</u>
Broward County	\$ 684,920
City of Coconut Creek	42,015
City of Coral Springs	11,000
Town of Davie	43,295
City of Deerfield Beach	67,996
City of Fort Lauderdale	46,568
City of Hallandale Beach	35,535
Town of Hillsboro Beach	4,060
City of Hollywood	18,000
City of Lauderdale-By-The-Sea	9,253
City of Lauderdale Lakes	24,351
City of Lauderhill	19,284
City of Lighthouse Point	10,737
City of Margate	49,034
City of Miramar	59,749
City of North Lauderdale	18,155
City of Oakland Park	10,000
City of Parkland	18,821
Town of Pembroke Park	3,510
City of Pembroke Pines	112,942
City of Plantation	25,000
City of Pompano Beach	50,000
City of Southwest Ranches	2,000
City of Sunrise	61,576
City of Tamarac	66,350
City of West Park	7,598
City of Weston	31,048
	<u>\$ 1,532,797</u>

The fair share contributions for the year ended December 31, 2020 meet applicable State of Florida and Department of Elder Affairs requirements for locally generated funding.

See accompanying independent auditor's report



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,



Kim A. Billups, Operations Manager
Accounts Management Operations 1

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

**Mailing Address: 5300 N Hiatus Road
Sunrise, Florida 33351
Telephone: (954) 745-9567**

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President**

**Naushira Pandya, M.D.
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Lisa Zucker, MSW, LCSW**

Contributions to Nonprofits "Donation Request" Application - Submission #268

Date Submitted: 5/17/2022

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2022 - 2023 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 17, 2022.

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

Organization Information

Organization Name*

Broward Children's Center

Address*

200 SE 19th Ave

City*

Pompano Beach

State*

FL

Zip Code*

33060

Contact Person*

Bethany Burkhart

Title*

Marketing & Development Coordinator

Phone Number*

954.809.5449

Email*

bethanyb@bcckids.org

Federal Identification Number (FIN)*

591378244

DUNS*

097196349

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

IRS: E500, NCCS: E50

Request Information

Project/Program Name*

Broward Children's Center: General Operations Funding

Requested Funding Amount*

\$10,000

Project/Program Details

Briefly describe your organization*

Broward Children's Center's (BCC) mission is to ensure infants, children, and young adults with special health care needs, developmental delays, 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. BCC, as a nonprofit organization established in 1971, employs a diverse and experienced team of over 300 personnel including medical, therapy, education, social service, and administrative staff to carry out the Center's mission. For a half-century, BCC has been a leader in providing essential services to medically fragile, and technologically dependent children with disabilities. The Center's growth from a one-room special needs child care facility into a nationally accredited multi-disciplinary service provider delivering high-quality programs to hundreds of children, young adults, and their families is the result of overwhelming demand for services and prudent financial management.

Broward Children's Center has five decades of successfully administering Federal, State, and County funded contracts that include The Florida Department of Education, Florida Department of Health, Florida Department of Children & Families, Agency for People with Disabilities, Children's Services Council, Broward County School Board, Broward County Children's Services Division and Florida Department of Transportation. These contracts continue to provide funding to support many of the services offered to children, young adults, and families throughout Broward County.

Explain the objectives of your project*

BCC's primarily focuses on services for children from birth to 22 years old with the exception of our group homes having older residents and community families served through our various Social Services programs. Services are carried out through an experienced and diverse team of over 300 personnel including medical, therapy, education, social services, and administrative staff. Services provided are: 1) The Children's Comprehensive Care Center is the only freestanding licensed pediatric skill nursing facility in the Southeast United States. This unit provides 24 hours nursing and respiratory care and developmentally appropriate educational programming for Pre-Kindergarten – 12th. 2) Three group homes for medically complex young adults. 3) Two Academies for typical and children with special needs. Both Academies also, provide education for Prekindergarten and private school classes for Kindergarten – 5th grade 4) Wheelchair accessible transportation 5) Licensed home health 6) In-home and Center-Based Respite; 7) Before, Afterschool, and Summer programs 8) Physical, Occupational, and Speech/Language therapy 9) Counseling and Support groups 10) Family Strengthening program 11) Prescribed Pediatric Extended Care (PPEC).

BCC continually attempts to identify new opportunities to expand the delivery of comprehensive care services. Over the past few years, new or expanded services came to fruition after reviewing our program delivery and identifying where there were gaps in services offered to special needs children. As health care continues to evolve and Medicaid becomes fully privatized, many of our most vulnerable families no longer have access to the care they need. In order to remove these barriers to care, services need to be efficient, cost-effective, and family-centered. Clients and their families can easily access services centrally located within Pompano Beach and Dania Beach, in addition, numerous services such as Home Health, ABA Therapy, Teletherapy, and Respite services can be received conveniently within the client's home.

Our requests for general operational funding in part reflect the need for flexibility and adaptability in order to meet the ever-changing needs of the community we serve. As an organization, we have seen the need to have flexibility built into all of our programs. General operating funds are needed to fully integrate all services offered under the umbrella of BCC programs that provide wraparound care to families with limited resources and significant challenges. For instance, our social services department will be a valuable resource for other BCC programs when addressing the challenges faced by our families and individuals served. Additionally, the practice management software has a teletherapy capacity to expand BCC's new Therapy program Daisy Village, as well as seeking to expand our parent support and wellness programs in part because we have learned that we cannot treat children without providing intervention for the whole family. In addition, our social services department is focusing on underserved and marginalized populations, including many racial or ethnic minority communities faced with numerous financial and cultural barriers to linking to, re-engaging, and retention in care. BCC recognizes the demand to expand new program areas to better serve the children within the Broward County community while building a stronger corporate infrastructure that promotes a more efficient, sustainable future for all of BCC.

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*

BCC's target population is children from birth to 22 years of age with exception of our Group Homes having older residents, with special health care needs, developmental delays, and those whose health and welfare are at risk. Of the 835 individuals served throughout BCC's various programs, 90% have developmental delays. BCC is challenged to and continually seeks more inclusive opportunities while expanding services within specific ethnicities/races that are most impacted by systemic barriers in Broward County. In particular, our Daisy Village community, in particular, primarily consists of low-income families with children who have moderate to severe special needs.

*See attachment for Population Served Demographics

BCC currently serves 6 Lauderdale-by-the-Sea clients and their families, through BCC's Daisy Village Therapy program and Advocacy services. In addition, they are provided monthly family strengthening groups through the Social Services program and quarterly Therapy Open Houses through the Daisy Village Therapy program. Our long-term goal is to continue to expand into new program areas to better serve the children in the Lauderdale-by-the-Sea community and close the gap between resource barriers and provide comprehensive care to families struggling to navigate traditional healthcare and educational systems.

See attachment for Population Served graph

The birth of a child with a special needs diagnosis, or the discovery that a child has a disability, can have a profound effect on a family. When a parent/guardian becomes aware their child has a disability, or special health care need, they begin the process of a lifelong adjustment. These adjustments are also characterized by periods of stress, grief, frustration, and isolation, and during this time, a family member's individual feelings of loss can be overwhelming.

The care and educational requirements of children with any level of special needs create additional financial costs and stress for families. Also, as medical diagnoses and care needs rise, families report higher rates of unemployment and unmet needs. The challenges of children with more complex special health care needs can be especially daunting for families, as specific care requirements typically include multiple and frequent specialist visits and hospitalizations, medical equipment, and therapies addressing neurodevelopmental concerns.

All of BCC's programs strive to provide comprehensive care to families struggling to navigate traditional healthcare and educational systems. We promote skill-building and developmental progression through our therapy and educational programs, family strengthening, wellness, and parenting programs.

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

LBTS.TargetPop.22.docx

Optional file upload.

Evaluation

Describe how you will evaluate the success of your project*

BCC evaluates our programs using parent satisfaction surveys, client completion of programs, and Individual goal mastery as well as meeting local and state requirements. Program Directors oversee testing processes, review data and data input, and randomly observe the data collection process. All HIPPA guidelines regarding the collection, recording and storage of a student's data will be observed in line with the Center's policies and federal law.

In addition, all computers are password-protected and isolated from other Center systems. BCC computers also receive routine IT maintenance to protect against data corruption or security breaches. Informal evaluation in terms of conversations with staff, parents, and children will also inform program staff and create multiple sources and measures of evaluations. This information is gathered by staff and analyzed by program directors which will be used to adjust or modify services to meet the needs of our clients and better develop and expand 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*

Bethany

Last Name*

Burkhart

Title*

Marketing & Development Coordinator

Date*

5/17/2022

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*

BCC990.pdf

Organization Annual Budget*

FYE 6-30-21 BCC Budget.pdf

Audited Financial Statement*

6-30-21 BCC AUDITED FINANCIAL
STATEMENTS.pdf

501(C)(3) Determination Letter*

501C.pdf

Board of Directors List*

BCC Board of Directors.22.docx

Process

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

Lauderdale-by-the-Sea Funding Request

Target Population:

Define the target population for your project: 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. – File Upload

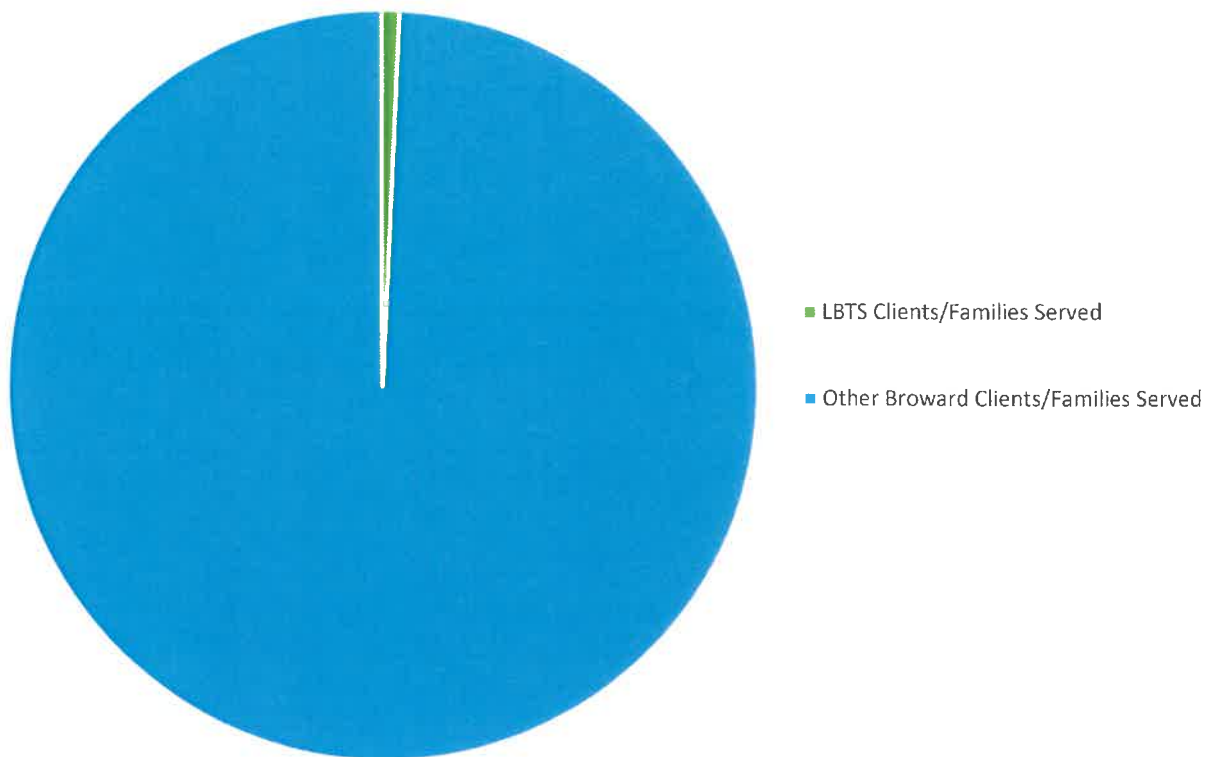
BCC's target population is children from birth to 22 years of age with exception of our Group Homes having older residents, with special health care needs, developmental delays, and those whose health and welfare are at risk. Of the 835 individuals served throughout BCC's various programs, 90% have developmental delays. BCC is challenged to and continually seeks more inclusive opportunities while expanding services within specific ethnicities/races that are most impacted by systemic barriers in Broward County. In particular, our Daisy Village community, in particular, primarily consists of low-income families with children who have moderate to severe special needs.

Population Served Demographic:

American Indian/ Alaska Native	2%	Hispanic or Latino	33%
Asian	3%	White	20%
Black or African American	40%	Other/Unknown	1%
Native Hawaiian or Other Pacific Islander	1%		

BCC currently serves 6 Lauderdale-by-the-Sea clients and their families, through BCC's Daisy Village Therapy program and Advocacy services. In addition, they are provided monthly family strengthening groups through the Social Services program and quarterly Therapy Open Houses through the Daisy Village Therapy program. Our long-term goal is to continue to expand into new program areas to better serve the children in the Lauderdale-by-the-Sea community and close the gap between resource barriers and provide comprehensive care to families struggling to navigate traditional healthcare and educational systems.

Population Served



The birth of a child with a special needs diagnosis, or the discovery that a child has a disability, can have a profound effect on a family. When a parent/guardian becomes aware their child has a disability, or special health care need, they begin the process of a lifelong adjustment. These adjustments are also characterized by periods of stress, grief, frustration, and isolation, and during this time, a family member's individual feelings of loss can be overwhelming.

The care and educational requirements of children with any level of special needs create additional financial costs and stress for families. Also, as medical diagnoses and care needs rise, families report higher rates of unemployment and unmet needs. The challenges of children with more complex special health care needs can be especially daunting for families, as specific care requirements typically include multiple and frequent specialist visits and hospitalizations, medical equipment, and therapies addressing neurodevelopmental concerns.

All of BCC's programs strive to provide comprehensive care to families struggling to navigate traditional healthcare and educational systems. We promote skill-building and developmental progression through our therapy and educational programs, family strengthening, wellness, and parenting programs.

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

Broward Children's Center, Inc.:

Enclosed is the 2020 Exempt Organization return, as follows...

2020 Form 990

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

Very truly yours,

Israel Gomez, CPA

Israel J. Gomez

Filing Instructions

Prepared for:

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

Prepared by:

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

2020 FORM 990

Electronic Filing:

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

EXTENDED TO MAY 16, 2022

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
InspectionA 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 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 \$ 11,418,115.
	City or town, state or province, country, and ZIP or foreign postal code POMPANO BEACH, FL 33060-7543		H(a) Is this a group return for subordinates? ☐ Yes ☒ No
	F Name and address of principal officer: MARJORIE EVANS SAME AS C ABOVE		H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527			
J Website: BCCKIDS.ORG			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶			
L Year of formation: 1971 M State of legal domicile: FL			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE CARE AND EDUCATION FOR CHILDREN WITH COMPLEX MEDICAL PROBLEMS.		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	4
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	333
	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 4,315,000.	Current Year 5,272,396.
	9 Program service revenue (Part VIII, line 2g)	5,817,707.	5,841,452.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,117.	4,267.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	300,000.	300,000.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,435,824.	11,418,115.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	7,988,774.	7,450,477.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,156,751.	2,130,708.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,145,525.	9,581,185.
19 Revenue less expenses. Subtract line 18 from line 12	290,299.	1,836,930.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 6,740,983.	End of Year 6,382,769.
	21 Total liabilities (Part X, line 26)	2,064,532.	298,781.
	22 Net assets or fund balances. Subtract line 21 from line 20	4,676,451.	6,083,988.

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 Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed PTIN
	ISRAEL J. GOMEZ	ISRAEL J. GOMEZ	01/11/22	P00846353
Firm's name	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

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 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

NOPE'S PESANJI

- The books are in the care of ► **200 S.E. 19TH AVE - POMPANO BEACH, FL 33060**
Telephone No. ► **954-943-7336** Fax No. ► _____
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **MAY 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 ☒ **X****1** Briefly describe the organization's mission:**TO PROVIDE CARE AND EDUCATION FOR CHILDREN WITH COMPLEX MEDICAL PROBLEMS.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

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

4a (Code:) (Expenses \$ **3,392,265.** including grants of \$) (Revenue \$ **749,413.**)
SCHOOL SERVICES - THE CENTER'S PRESCHOOL PROGRAM PROVIDES EDUCATIONAL, DEVELOPMENTAL, THERAPEUTIC AND SOCIAL SERVICES TO INFANTS, CHILDREN AND THEIR FAMILIES WITH A WIDE RANGE OF SPECIAL NEEDS.

4b (Code:) (Expenses \$ **2,060,540.** including grants of \$) (Revenue \$ **1,745,148.**)
HOME HEALTH - HOMECARE PROVIDES COMPREHENSIVE MEDICAL SERVICES TO INFANTS, CHILDREN AND YOUNG ADULTS IN THEIR OWN HOMES. HOMECARE SERVICES INCLUDE: VENTILATOR CARE, SKILLED NURSING, SPEECH, PHYSICAL AND OCCUPATIONAL THERAPY, MEDICAL AND SOCIAL SERVICES, GASTROSTOMY TUBE FEEDING, TRACHEOSTOMY CARE, I.V. THERAPY, AND DIABETIC MANAGEMENT AND EDUCATION.

4c (Code:) (Expenses \$ **2,118,013.** including grants of \$) (Revenue \$ **1,054,975.**)
GROUP HOMES - BROWARD CHILDREN'S CENTER HAS TWO GROUP HOMES SERVING INFANTS, CHILDREN AND YOUNG ADULTS WITH MEDICAL AND/OR DEVELOPMENTAL DISABILITIES.

TWO GROUP HOMES ARE STAFFED 24 HOURS A DAY DEPENDING ON CLIENTS NEEDS, INCLUDING, CERTIFIED NURSING ASSISTANTS SUPERVISED BY LICENSED NURSES. MEDICAL SERVICES INCLUDE 24-HOUR ACCESS TO A PRIMARY CARE PHYSICIAN AND TO PEDIATRIC SUB-SPECIALISTS.

THE CENTER'S LATEST STATE-OF-THE-ART GROUP HOME IS FLORIDA'S ONLY RESIDENTIAL FACILITY SPECIFICALLY DESIGNED TO MEET THE NEEDS OF COGNITIVELY INTACT YOUNG ADULTS.

4d Other program services (Describe on Schedule O.)(Expenses \$ **1,829,606.** including grants of \$) (Revenue \$ **2,591,916.**)**4e** Total program service expenses **9,400,424.**Form **990** (2020)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

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

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

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 333		
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 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 4 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 4		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe 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 **NOPE PESANJI - 954-943-7336**
200 S.E. 19TH AVE, POMPANO BEACH, FL 33060

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

[illegible]

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

1

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

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	4,872,821.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	399,575.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		5,272,396.			
Program Service Revenue	2 a	OTHER PROGRAM SERVICES	Business Code	623000	5,841,452.	5,841,452.	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		5,841,452.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		4,267.		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross rents	(i) Real (ii) Personal				
b		Less: rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7 a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b		Less: cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)					
8 a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
b		Less: direct expenses	8b				
c		Net income or (loss) from fundraising events					
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	MANAGEMENT FEES	Business Code	561110	300,000.	300,000.	
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		300,000.			
	12	Total revenue. See instructions		11,418,115.	6,141,452.	0.	4,267.

Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	200,511.	200,511.		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,335,718.	6,335,718.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	435,040.	435,040.		
10 Payroll taxes	479,208.	479,208.		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	28,000.		28,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	82,645.	19,019.	63,626.	
12 Advertising and promotion	25,485.	19,833.	5,652.	
13 Office expenses	21,869.	14,965.	6,904.	
14 Information technology				
15 Royalties				
16 Occupancy	468,140.	425,648.	42,492.	
17 Travel	48,916.	48,916.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	181,380.	162,953.	18,427.	
23 Insurance	382,875.	347,447.	35,428.	
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	191,522.	153,433.	38,089.	
b UTILITIES	141,532.	132,465.	9,067.	
c PROFESSIONAL THERAPY CO	127,954.	127,954.		
d MEDICAL SUPPLIES, EQUIP	125,526.	120,055.	5,471.	
e All other expenses	304,864.	377,259.	-72,395.	
25 Total functional expenses. Add lines 1 through 24e	9,581,185.	9,400,424.	180,761.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4,149,533.	1	3,769,575.
	2 Savings and temporary cash investments	112,924.	2	470,534.
	3 Pledges and grants receivable, net	1,097,727.	3	1,137,992.
	4 Accounts receivable, net	709,577.	4	432,281.
	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	47,764.	8	48,740.
	9 Prepaid expenses and deferred charges	191,959.	9	264,521.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,707,156.		
	b Less: accumulated depreciation	10b 1,460,935.		
		419,094.	10c	246,221.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	12,405.	15	12,905.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,740,983.	16	6,382,769.	
Liabilities	17 Accounts payable and accrued expenses	257,706.	17	231,236.
	18 Grants payable		18	
	19 Deferred revenue	195,626.	19	67,545.
	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	1,611,200.	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	2,064,532.	26	298,781.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	4,676,451.	27	6,083,988.
	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	4,676,451.	32	6,083,988.
33 Total liabilities and net assets/fund balances	6,740,983.	33	6,382,769.	

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	11,418,115.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,581,185.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,836,930.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,676,451.
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	-429,393.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,083,988.

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

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

Form 990 (2020)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2020

Open to Public Inspection

59-1378244

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.")	9,569,323.	11,141,455.	11,155,505.	10,132,707.	11,113,848.	53,112,838.
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	9,569,323.	11,141,455.	11,155,505.	10,132,707.	11,113,848.	53,112,838.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						53,112,838.

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	9,569,323.	11,141,455.	11,155,505.	10,132,707.	11,113,848.	53,112,838.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	706.	761.	436.	3,117.	4,267.	9,287.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	300,000.	300,000.	300,000.	300,000.	300,000.	1,500,000.
11 Total support. Add lines 7 through 10						54,622,125.

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** 97.24 %

15 Public support percentage from 2019 Schedule A, Part II, line 14

15 97.18 %

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

- 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.)

	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 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

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:**MANAGEMENT FEES**

2016 AMOUNT: \$ 300,000.

2017 AMOUNT: \$ 300,000.

2018 AMOUNT: \$ 300,000.

2019 AMOUNT: \$ 300,000.

2020 AMOUNT: \$ 300,000.

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

BROWARD CHILDREN'S CENTER, INC.

Employer identification number

59-1378244

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

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

Form 990-PF

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

BROWARD CHILDREN'S CENTER, INC.

59-1378244

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	BROWARD CHILDREN'S CENTER SUPPORTING FOUNDATION, INC. 200 S.E. 19TH AVENUE POMPANO BEACH, FL 33060	\$ 344,898.	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

BROWARD CHILDREN'S CENTER, INC.

59-1378244

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

BROWARD CHILDREN'S CENTER, INC.

59-1378244

Part III

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

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

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

BROWARD CHILDREN'S CENTER, INC.

Employer identification number

59-1378244

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

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

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

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

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

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

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

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

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

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

☐ 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

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

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

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

- (i) Unrelated organizations ☐ Yes ☐ No
 (ii) Related organizations ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		14,595.	14,550.	45.
d Equipment		538,819.	444,932.	93,887.
e Other		1,153,742.	1,001,453.	152,289.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				246,221.

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)	
(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	11,418,115.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1	3		11,418,115.
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		11,418,115.

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

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

1	Total expenses and losses per audited financial statements		1	10,010,578.
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	429,393.	
e	Add lines 2a through 2d	2e		429,393.
3	Subtract line 2e from line 1	3		9,581,185.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5		9,581,185.

Part XIII Supplemental Information.

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

PART XII, LINE 2D - OTHER ADJUSTMENTS:

GRANTS AND CONTRACTS PASSED THROUGH TO A RELATED

ORGANIZATION

429,393.

**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

BROWARD CHILDREN'S CENTER, INC.

Employer identification number

59-1378244

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

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.

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 L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2020

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to Form 990 or Form 990-EZ.**

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

Name of the organization

BROWARD CHILDREN'S CENTER, INC.

Employer identification number

59-1378244

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

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

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

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

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

Part II Loans to and/or From Interested Persons.

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

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

Schedule L (Form 990 or 990-EZ) 2020

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
WHEELIE KLEEN, INC.	BOARD MEMBER OF A R	30,981.	HOUSEKEEPING		X
CHRIS STEPHAN	ADULT SON OF CHIEF	10,950.	VEHICLE MAINTENANCE		X
RICHARD STEPHAN III	ADULT SON OF CHIEF	30,475.	LANDSCAPING		X

Part V Supplemental Information.

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: WHEELIE KLEEN, INC.

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER OF A RELATED ORGANIZATION

(D) DESCRIPTION OF TRANSACTION: HOUSEKEEPING

(A) NAME OF PERSON: CHRIS STEPHAN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

ADULT SON OF CHIEF EXECUTIVE OFFICER

(D) DESCRIPTION OF TRANSACTION: VEHICLE MAINTENANCE

(A) NAME OF PERSON: RICHARD STEPHAN III

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

ADULT SON OF CHIEF EXECUTIVE OFFICER

(D) DESCRIPTION OF TRANSACTION: LANDSCAPING SERVICES

SCHEDULE O
(Form 990 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

BROWARD CHILDREN'S CENTER, INC.

Employer identification number
59-1378244

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

RESIDENTS ATTEND SCHOOL IN THE COMMUNITY OR AT ONE OF OUR IN-HOME
EDUCATION PROGRAMS AND CAN RECEIVE NECESSARY OCCUPATIONAL, PHYSICAL,
AND SPEECH THERAPY. SENSORY STIMULATION, MUSIC, ARTS AND CRAFTS,
COOKING, VIDEOS, MOVIES, LITERATURE, PARK VISITS, SHOPPING, AND SPECIAL
EVENT ACTIVITIES ARE ADMINISTERED BY ACTIVITIES PERSONNEL.

THE FOCUS OF EACH GROUP HOME IS TO MAXIMIZE EVERY RESIDENT'S
PARTICIPATION IN THEIR HOME AND LOCAL COMMUNITY. CARING AND EXPERIENCED
STAFF MAINTAIN A POSITIVE AND RESPECTFUL ENVIRONMENT FOR RESIDENTS,
FAMILIES AND VISITORS. PROTECTING THE PRIVACY, DIGNITY AND SAFETY OF
THE RESIDENTS IS CENTRAL TO OUR MISSION.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

THE ORGANIZATION PROVIDES SPECIAL MEDICAL AND EMOTIONAL CARE TO
CHILDREN WITH MULTIPLE DISABILITIES CAUSED BY ACCIDENTS, DISEASE AND/OR
BIRTH DEFECTS.

EXPENSES \$ 1,829,606. INCLUDING GRANTS OF \$ 0. REVENUE \$ 2,591,916.

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

A COPY OF THE 990 IS GIVEN TO THE BOARD MEMBERS ELECTRONICALLY VIA EMAIL
FOR THEIR REVIEW AND APPROVAL PRIOR TO BEING FILED WITH THE INTERNAL
REVENUE SERVICE. COPIES OF THE EMAILS ARE RETAINED FOR VERIFICATION.

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

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

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization

BROWARD CHILDREN'S CENTER, INC.

Employer identification number

59-1378244

THE ORGANIZATION PERFORMS A REVIEW OF THE TRANSACTIONS AT AN ANNUAL BOARD OF DIRECTORS MEETING.

FORM 990, PART VI, SECTION B, LINE 15:

THE MANAGEMENT TEAM AND CHIEF EXECUTIVE OFFICER DETERMINE SALARIES FOR ALL PERSONNEL IN COOPERATION WITH THE HUMAN RESOURCES DEPARTMENT WHICH IS CHARGED WITH DETERMINING COMPARABLE RATES OF PAY IN THE IMMEDIATE AND SURROUNDING AREAS.

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

THE DOCUMENTS ARE AVAILABLE UPON REQUEST BY THE INQUIRING PARTY CALLING THE PHONE NUMBER IN THIS RETURN.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

GRANTS AND CONTRACTS PASSED THROUGH TO A RELATED ORGANIZATION

-429,393.

FORM 990, PART XII, LINE 2C

NO CHANGE FROM PRIOR YEAR.

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
BROWARD CHILDREN'S CENTER FOR SUPPORTING FOUNDATION, INC	C	344,898.	ACTUAL
BROWARD CHILDREN'S CENTER FOR SUPPORTING FOUNDATION, INC	K	432,504.	ACTUAL
BROWARD CHILDREN'S CENTER FOR SUPPORTING FOUNDATION, INC	L	300,000.	ACTUAL
(4) CHILDREN'S COMPREHENSIVE CARE CENTER, INC.	Q	111,010.	ACTUAL
(5) CHILDREN'S COMPREHENSIVE CARE CENTER, INC.	B	429,393.	ACTUAL
(6) CHILDREN'S COMPREHENSIVE CARE CENTER, INC.	D	432,281.	ACTUAL

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Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a)	(b)	(c)	(d)
Name of other organization	Transaction type (a-s)	Amount involved	Method of determining amount involved
CHILDREN'S COMPREHENSIVE CARE CENTER, INC.	O	474,715.	ACTUAL
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

Part VII Supplemental Information

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

Lined area for supplemental information.

Broward Children's Center Inc.
Budget
FYE 06/2021

Operating Budget
FY End 6-30-22

Revenues

4012	REV-SSA/SSI	106,223
4041	REV-FOOD & NUTRITION	109,620
4043	REV-PRIVATE CO-PAY	1,440
4044	REV DEPT OF HEALTH	500,000
4047	REV-CSAD SPECIAL NEEDS	346,834
4048	REV-CSAD ADVOCACY	88,518
4049	REV- CSAD SUPPORT SVC	394,138
4050	REV- CHILDREN SVC COUNCIL	580,091
4051	REV-CSC FAMILY STRENGTHENING	106,671
4056	REV-DOE TRANSPORTATION	193,478
4057	REV-DOE MED SUPPORT	21,500
4059	REV-DOE PRESCHOOL	1,655,404
4062	REV-DURABLE MED EQUIP	36,519
4065	REV-FAMILY CENTRAL SUSIDIZED	15,344
4066	REV-DAY CARE	7,420
4067	REV-MCKAY SCHOLARSHIP	624,958
4069	REV-MISCELLANEOUS	154
4070	REV-PRIVATE NON-RES	9,600
4080	REV-MDCD THPY OUTPT	60,000
4081	REV-MDCD THPY PPEC	39,481
4083	REV-MDCD TRANSP	22,500
4084	REV- MEDICAID THERAPY PSN	180,000
4085	REV- MEDICAID THERAPY PSS	250,000
4086	REV-MEDICAID BEHAVIOR SUPPORT	1,165,120
4087	REV-MED WAIVER	1,480,207
4088	REV-MED RESIDENTIAL	74,667
4091	REV-SNF KIDS CLINIC	17,600
4096	REV-INTEREST EARNED	50
4097	REV-MANAGEMENT FEES	300,000
4110	REV-MDCD NSG SVC	3,089,500

Total Revenue	11,477,038
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Program Expenses

5002	SALARY DON	171,513
5015	SALARIES RN	439,782
5020	SALARIES LPN	2,149,536
5025	SALARIES NSG AIDES	536,455
5026	QUALITY CONTROL RN	34,147
5050	FICA P/R TAXES NSG	269,321
5051	SUTA P/R TAXES NSG	1,873
5052	W/C NURSING	36,906
5053	FRINGE HEALTH NURSING	136,408
5062	NSG STAFF DEV/TRAINING	3,118
5063	NSG CONFERENCE/SEMINAR	550
5070	NSG ADVERTISING/RECRUIT	8,357
5072	NSG EQUIP RENTAL	300
5073	RESPIRATORY EQUIP REPAIR/MAINT	250
5075	NSG EQUIPMENT	1,050
5076	NSG EQUIP REP/MAINT	900
5077	NSG EQUIP RENTAL RESP	1,150
5078	NSG SUPPLIES ROUTINE	27,179
5079	NSG MED WASTE SUP/DISP	24,892
5085	NSG OXYGEN	10,363
5088	NSG SUPPLIES/FORMS	2,200
5090	NSG PERSONAL CARE SUP	5,017

Broward Children's Center Inc.
Budget
FYE 06/2021

Operating Budget
FY End 6-30-22

5091	MEDICATIONS OTC	12,309
5092	INCONTINENCE SUPPLIES	44,941
5093	MEDICATIONS RX & LAB	4,505
5094	NURSING FEEDING SUPPLIES	9,275
5095	RESPIRATORY SUPPLIES	47,546
5104	REGISTERED RES THPY SAL SNF	60,087
5105	RESPIRATORY THERAPIST SALARY	22,973
5106	REGISTERED BA SALARY	262,000
5107	BEHAVIORAL TECHNICIAN/ANALYST SALARY	257,400
5108	BOARD CERTIFIED ASSISTANT BA SALARY	61,656
5109	BOARD CERTIFIED BA	366,000
5110	OCCUP THPY SALARY	169,612
5120	SPEECH THPY SALARY	240,000
5130	PHYSICAL THPY SALARY	141,886
5134	THERAPY EX MEDICAL GEN	8,478
5150	FICA P/R TAX ANCILL	107,906
5151	SUTA P/R TAX ANCILL	17,597
5152	W/C ANCILLARY	9,010
5153	FRINGE HEALTH ANCILL	56,579
5162	RESP/THERAPY DEV/TRAINING	10,196
5200	SALARY GRANT/DEVELOPMENT	55,614
5202	SALARY REFERRAL COORDINATOR	2,550
5210	SALARY SCHEDULING ADMINISTRATION	85,000
5215	SALARY REC ACTIVITIES	30,663
5220	SALARY RECREATION MEDICAL	1,611
5221	SALARY TEACHERS	368,184
5222	SALARY PROGRAM DEVELOPMENT	65,476
5223	SALARY ESE SPECIALIST	96,756
5224	SALARY TEACHERS-MCKAY	69,959
5225	SALARY ADVOCACY	5,000
5226	SALARY TEACHERS AIDES	589,228
5227	SALARY RESPITE SITTEES	230,000
5228	SALARY TEACHER ASSISTANTS MCKAY	61,072
5229	SALARY TRANSPORTATION SUPERVISOR	40,498
5230	SALARY DRIVER	150,986
5235	SALARY SOCIAL WORKER	173,546
5240	SALARY CENTRAL SUPPLY	65,830
5250	FICA P/R TAXES OPC	162,867
5251	SUTA P/R TAXES OPC	2,145
5252	W/C OPC	17,788
5253	FRINGE HEALTH OPC	129,887
5262	OPC STAFF DEV/TRAIN	4,526
5263	OPC CONF/SEMINAR	1,650
5270	OPC ADVERTISING/RECRUIT	250
5275	OPC EQUIPMENT	923
5276	OPC EQUIP REPAIR / MAINT	1,200
5280	OPC PATIENT TRANS	100
5286	OPC RECREA/ACTIVITIES	18,184
5287	OPC EDUC SUPPLIES	3,149
5288	MOST ACTIVITIES SUPPLIES	29,034
5289	ADVOCACY EXPENSES	24,733
5290	MEDICAL DIRECTOR	26,000

Broward Children's Center Inc.

**Budget
FYE 06/2021**

**Operating Budget
FY End 6-30-22**

5291	FAMILY STRENGTHENING EXPENSES	15,952
5293	PATIENT CARE CONSULT	5,180
5294	PED CONSULT/ASSESS	5,900
5295	PHYS CONSULTING FEES	34,773
5297	CONTRACTUAL IT MAXIS	57,731
6010	SALARIES DIETARY	42,979
6050	FICA P/R TAX DIETARY	5,297
6051	SUTA P/R TAX DIETARY	74
6052	W/C DIETARY	1,025
6053	FRINGE HEALTH DIETARY	869
6175	DIETARY EQUIPMENT/REPAIR	2,504
6176	DIETARY TUBE FEEDING	41,594
6177	DIETARY FOOD	64,247
6178	DIETARY SUPPLIES	6,235
6375	LAUNDRY EQUIP/REPAIR	832
6378	LAUNDRY SUPPLIES	4,947
6379	LAUNDRY LINENS	931
Total Program Expenses		8,576,705

Operating Expenses

6205	SALARY HOUSEKEEPING	18,600
6250	FICA P/R HOUSEKEEPING	1,423
6251	SUTA P/R HOUSEKEEPING	14
6252	W/C HOUSEKEEPING	608
6253	FRINGE HEALTH HOUSEKEEPING PSS	1,681
6260	HOUSEKEEPING CONTR SVC	58,807
6278	HOUSEKEEPING SUPPLIES	24,174
6280	TRASH COLLECTION	32,478
7010	SALARIES MAINTENANCE	131,792
7050	FICA P/R TAXES MAINT	10,083
7051	SUTA P/R TAXES MAINT	250
7052	W/C MAINTENANCE	3,511
7053	FRINGE HEALTH MAINT	9,359
7062	MAINT STAFF DEV/TRAIN	859
7110	FURNISHING/FIXTURE	35,529
7174	EQUIP RENTAL NON MED	17,898
7175	EQUIPMENT	14,864
7176	MAINT/REPAIR EQUIPMENT	49,398
7179	MAINT/REPAIR BLDG/GROUND	77,802
7180	MAINT/REP VEHICLES	66,617
7181	VEHICLE GAS/OIL	67,727
7205	RENT	457,698
7210	ELECTRIC	66,208
7211	PROPANE GAS	3,172
7220	WATER/SEWAGE	18,705
7221	LICENSE/PERMIT	8,001
7290	SECURITY SYSTEMS/SVG	10,510
8010	SALARY ADMIN	794,427
8050	FICA P/R TAXES ADMIN	63,657
8051	SUTA P/R TAXES ADMIN	785
8052	W/C ADMINISTRATIVE	2,824
8053	FRINGE HEALTH ADMIN	32,420
8062	ADMIN STAFF DEV/TRAIN	6,747
8063	ADMIN CONF/SEMINAR	5,537

Broward Children's Center Inc.
Budget
FYE 06/2021

Operating Budget
FY End 6-30-22

8075	MARKETING	6,955
8300	LEGAL FEES	50,423
8301	LICENSE FEES	5,122
8305	PROFESSIONAL FEES	50,351
8310	ACCOUNTING AUDIT	35,000
8320	DUES/SUBSCRIPTIONS	5,301
8340	INSURANCE LIABILITY	203,486
8410	TELEPHONE/COMMUNICATION	92,888
8420	TRAVEL	1,100
8430	OFFICE SUPPLIES	17,926
8440	POSTAGE	12,320
8445	MISCELLANEOUS	9,315
9040	INSURANCE PROPERTY	10,707
9045	INSURANCE VEHICLES	91,706
9452	DEPRECIATION EXP	213,566
Total Operating Expenses		2,900,333
TOTAL EXPENSES		11,477,039
Surplus (Deficit)		(0)

Broward Children's Center, Inc.

Financial Statements
and Additional Information
For the Year Ended June 30, 2021



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on 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 on pages 18 through 20 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 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 November 1, 2021, 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
November 1, 2021

FINANCIAL STATEMENTS

Broward Children's Center, Inc.
Statement of Financial Position
June 30, 2021

Assets:

Current Assets:

Cash	\$ 4,125,494
Investments	114,615
Grants, contracts, and program service fees receivable, net	1,137,992
Due from related organizations, net	432,281
Inventories	48,740
Prepaid expenses and other assets	<u>264,521</u>

Total current assets	<u>6,123,643</u>
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Noncurrent Assets:

Property and equipment, net	246,221
Other assets	<u>12,905</u>

Total noncurrent assets	<u>259,126</u>
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Total assets	\$ <u><u>6,382,769</u></u>
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Liabilities:

Current Liabilities:

Accounts payable and other liabilities	\$ 27,066
Accrued expenses	204,170
Refundable advances and deferred revenue	<u>67,545</u>

Total current liabilities	<u>298,781</u>
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Total liabilities	<u>298,781</u>
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Net Assets:

Without donor restrictions:

Undesignated	2,768,304
Board designated	<u>3,315,684</u>

Total net assets	<u>6,083,988</u>
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Total liabilities and net assets	\$ <u><u>6,382,769</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, 2021

Public support and revenues:

Grants and contracts	\$ 3,261,621
Gain on extinguishment of debt - Paycheck Protection Program	1,611,200
Other program services, net	5,841,452
Management fee (Note 8)	300,000
Contributions	399,575
Interest income	4,267
	<u> </u>

Total public support and revenues	<u>11,418,115</u>
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Operating Expenses:

Program services:	
School services	3,392,265
Home health	2,060,540
Group homes	2,118,013
Respite pediatrics and respite	606,386
Therapy	725,576
Prescribed pediatrics extended care	455,609
Kids Clinic	42,035
	<u> </u>

Total program services	9,400,424
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Supporting services:

General and administrative expenses	<u>180,761</u>
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Total operating expenses	<u>9,581,185</u>
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Nonoperating Expenses:

Nonoperating expenses (Note 8)	<u>429,393</u>
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Change in net assets	1,407,537
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Net Assets, July 1, 2020	<u>4,676,451</u>
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Net Assets, June 30, 2021	<u>\$ 6,083,988</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, 2021

	Program Services			
	Group Homes	School Services	Home Health	Therapy
Personnel Costs:				
Salaries and compensation	\$ 1,289,767	\$ 2,151,311	\$ 1,734,172	\$ 600,974
Payroll taxes	94,809	160,848	127,816	42,188
Group insurance	65,670	137,913	88,294	167
Workmen's compensation	20,736	25,559	44,914	200
Professional ancillary therapy costs	37,645	14,678	1,870	67,794
Total personnel costs	1,508,627	2,490,309	1,997,066	711,323
Other Expenses:				
Rent	114,903	227,948	12,724	-
Insurance	54,266	204,664	30,601	9,183
Provision for depreciation	26,099	117,435	948	-
Repairs and maintenance	50,037	78,051	4,467	1,254
Vehicle expenses	-	34,260	-	-
Professional fees	1,070	12,603	2,139	-
Utilities	57,137	59,661	1,127	-
Food, beverage, and dietary supplies	50,463	27,641	-	-
Communications	21,715	25,239	3,207	283
Medical supplies, equipment rental, and repairs	103,694	8,430	1,963	-
Housekeeping supplies, laundry, and linens	54,225	37,976	895	-
Resident travel and activities	1,696	43,795	-	3,043
Clothing, incidentals, and personal supplies	50,733	1,094	-	-
Office supplies	466	6,338	1,577	-
Advertising, recruiting, and training	2,894	9,752	3,727	490
Miscellaneous	5,826	5,678	99	-
Medications	14,162	109	-	-
Preschool supplies	-	1,282	-	-
Total other expenses	609,386	901,956	63,474	14,253
Subtotal	2,118,013	3,392,265	2,060,540	725,576
Allocation of general and administrative expenses	40,569	65,408	39,277	14,227
Allocation to a related party organization (Note 8)	-	-	-	-
Subtotal	40,569	65,408	39,277	14,227
Total expenses	\$ 2,158,582	\$ 3,457,673	\$ 2,099,817	\$ 739,803

Program Services				Supporting Services	
Prescribed Pediatrics Extended Care	Respite Pediatrics and Respite	Kids Klinik	Total Program Services	General and Administrative Expenses	Total
\$ 256,759	\$ 470,807	\$ 32,439	\$ 6,536,229	\$ -	\$ 6,536,229
18,315	35,106	126	479,208	-	479,208
22,754	17,746	-	332,544	-	332,544
5,276	5,811	-	102,496	-	102,496
1,666	4,301	-	127,954	-	127,954
304,770	533,771	32,565	7,578,431	-	7,578,431
50,191	18,573	1,309	425,648	42,492	468,140
23,739	19,938	5,056	347,447	35,428	382,875
14,961	3,510	-	162,953	18,427	181,380
7,957	11,318	349	153,433	38,089	191,522
18,959	-	-	53,219	7,502	60,721
1,069	2,138	-	19,019	91,626	110,645
11,964	-	2,576	132,465	9,067	141,532
87	-	-	78,191	1,557	79,748
5,428	5,230	-	61,102	19,199	80,301
3,549	2,419	-	120,055	5,471	125,526
7,651	264	-	101,011	6,464	107,475
-	382	-	48,916	-	48,916
609	107	-	52,543	-	52,543
291	6,293	-	14,965	6,904	21,869
527	2,443	-	19,833	5,652	25,485
3,804	-	180	15,587	3,893	19,480
53	-	-	14,324	-	14,324
-	-	-	1,282	-	1,282
150,839	72,615	9,470	1,821,993	291,771	2,113,764
455,609	606,386	42,035	9,400,424	291,771	9,692,195
8,728	11,716	836	180,761	(180,761)	-
-	-	-	-	(111,010)	(111,010)
8,728	11,716	836	180,761	(291,771)	(111,010)
\$ 464,337	\$ 618,102	\$ 42,871	\$ 9,581,185	\$ -	\$ 9,581,185

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, 2021

Cash Flows From Operating Activities:

Change in net assets	\$ 1,407,537
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Provision for depreciation	181,380
(Gain) on extinguishment of debt - Paycheck Protection Program	(1,611,200)
(Increase) decrease in assets:	
Grants, contracts, and program service fees receivable, net	(40,265)
Due from related organizations, net	277,296
Inventories	(976)
Prepaid expenses and other assets	(72,562)
Other assets	(500)
Increase (decrease) in liabilities:	
Accounts payable and other liabilities	(45,407)
Accrued expenses	18,937
Refundable advances and deferred revenue	(128,081)
Net cash provided by (used in) operating activities	<u>(13,841)</u>

Cash Flows From Investing Activities:

Sales, maturities and purchases of investments, net	(1,691)
Purchases of property and equipment	<u>(8,507)</u>
Net cash provided by (used in) investing activities	<u>(10,198)</u>
Net increase (decrease) in cash	(24,039)

Cash, July 1, 2020	<u>4,149,533</u>
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Cash, June 30, 2021	\$ <u><u>4,125,494</u></u>
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The accompanying notes to financial statements are an integral part of these statements.

Note 1 - Organization and Operations

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

The Organization is related to Children's Comprehensive Care Center, Inc. (the "Center") and Broward Children's Center Supporting Foundation, Inc. (the "Foundation"). Additional information is provided in Note 8.

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 (Note 13) this year's enrollment has been lower than in the past. However, virtual classrooms have been 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 Administration Section 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, 2021, the Organization had no net assets with donor restrictions.

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

- *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets as described in Note 7.

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. The Organization had no unconditional or conditional promises to give as of June 30, 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. At June 30, 2021, management considered all of its receivable balances to be collectible and no allowance was recorded. Grants, contracts, and other program revenues are 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 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 November 1, 2021, 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	\$	4,125,494
Investments		114,615
Grants, contracts, and program service fees receivable, net (1)		1,137,992
Due from related organizations (1)		<u>432,281</u>
Financial assets at year-end		5,810,382
Less those unavailable for general expenditures within one year, due to:		
Refundable advances and deferred revenue		67,545
Board designations (Note 7)		<u>3,315,684</u>
Financial assets available to meet cash needs for general expenditures within one year and to satisfy certain liabilities as they become due	\$	<u><u>2,427,153</u></u>

(1) Subject to the payment terms of the payors; and available cash from related organizations, as applicable.

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, 2021:

Asset Class	Level 2
Certificates of deposit	\$ <u>114,615</u>

Note 5 - Property and Equipment

Property and equipment consists of the following at June 30, 2021:

Vehicles	\$ 1,018,490
Nonmedical equipment	440,834
Furniture and fixtures	135,252
Medical equipment	97,985
Leasehold improvements	<u>14,595</u>
	1,707,156
Less accumulated depreciation	<u>1,460,935</u>
Net property and equipment	\$ <u>246,221</u>

Note 6 - Loan Forgiveness - Paycheck Protection Program

Previously, the Organization executed a promissory note for \$ 1,611,200 under the Paycheck Protection Program ("PPP") as authorized by the Coronavirus, Aid, Relief, and Economic Security Act (the "CARES Act"). In accordance with the guidelines of the AICPA, in Q&A Section 3200, the Organization had the option to report the proceeds of this forgivable loan program under FASB *Accounting Standards Codification (ASC) 470, Debt* or to analogize the guidance of FASB *Accounting Standards Codification (ASC) 958-605, Revenue Recognition*, and account for the funds as a conditional government grant. The Organization's management elected to follow the provisions of ASC 470 in which the loan proceeds remained recorded as a liability until the loan was fully forgiven and it had been legally released by the Small Business Administration ("SBA"). Effective April 12, 2021, the SBA granted the Organization full forgiveness/legal release of this loan; therefore, a gain is presented within the Public Support and Revenues section of the accompanying Statement of Activities.

Note 7 - Net Assets Without Donor Restrictions

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

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

Note 8 - 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, 2021. 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 \$ 36,000 for the year ended June 30, 2021.

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

<u>Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 455,200
2022	\$ 304,300
2023	\$ 69,300
2024	\$ 46,900
2025	\$ 6,000

During the year ended June 30, 2021, the Organization charged for direct personnel costs to the Center of approximately \$ 474,700. In addition, the Organization allocated general overhead to the Center amounting to approximately \$ 111,000. At year-end, the Center owes the Organization \$ 432,281.

During the year ended June 30, 2021, the Foundation provided donations of approximately \$ 345,000 to the Organization.

During the year ended June 30, 2021, the Organization transferred grants and contracts revenue of \$ 429,393 to the Center, as the sub-recipient organization.

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 November 1, 2021 of the Center and Foundation for additional information.

Note 9 - Grants and Contracts

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

In accordance with *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the Florida Single Audit Act, the Organization is required to perform "single audits" when the required threshold of \$ 750,000 in grants and contracts expenditures, from either federal or state sources, is exceeded. The Organization was not required to be subject to the single audit requirements for the year ended June 30, 2021.

Note 10 - Retirement Plan

The Organization offers its employees a defined contribution plan, Broward Children's Center, Inc. Retirement Plan (the "Plan"). The Plan is a defined contribution plan (401k) for all employees, for both the Organization and the Center, available after three months and 250 hours of service or upon completion of one year of service, if the 250-hour requirement is not met during the first three months of employment. Contributions to the plan by the Organization and Center are discretionary. Employees have the option to contribute to the plan via salary deferrals and are limited only by certain provisions of the Internal Revenue Code. Due to the nature of the Plan, there is no liability for past service cost or unfunded vested benefits. There was no contribution by the employers for the year ended June 30, 2021.

Note 11 - Economic Dependency

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

Note 12 - Contingencies

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

Note 13 - Risks and Uncertainties

The coronavirus (COVID-19) outbreak has caused disruption in international and U.S. economies and markets. The coronavirus and fear of further spread has caused quarantines, cancellation of events, and overall reduction in business and economic activity. On March 11, 2020, the *World Health Organization* designated the coronavirus outbreak a pandemic. Management and the Board of Directors continue to evaluate and monitor the potential adverse effect, if any, that this event may have on the Organization’s financial position, operations and cash flows. The full impact of COVID-19 is unknown at this time and cannot be reasonably estimated as these events are still developing.

Note 14 - Supplemental Cash Flow Information

Supplemental Disclosure of Cash Flow Information:

Cash received during the year for - Interest income	\$ <u>4,267</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, 2021

Federal/State Agency, Pass-through Entity, Federal Program/State Project	CFDA/ 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	\$ 124,784	\$ 67,161
United States Department of Health, and Human Service Provider Relief Fund, General and Targeted Distribution	93.498	--	77,382	-
Total Expenditures of Federal Awards			\$ 202,166	\$ 67,161
State Agency Name:				
Direct Projects:				
State of Florida Department of Health - Brain and Spinal Cord Injury Program: Medically Fragile Enhancement Payment	*	--	\$ 610,020	\$ 362,232

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

Broward Children's Center, Inc.
Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)
For the Year Ended June 30, 2021

Federal/State Agency, Pass-through Entity, Federal Program/State Project	CFDA/ CSFA Number	Contract/Grant Number	Expenditures	Transfers to Subrecipients
State Agency Name (continued):				
Indirect Projects:				
State of Florida Department of Education - Passed through Early Learning Coalition of Broward County, Inc. - School Readiness	*	--	14,856	-
Total Expenditures of State Financial Assistance			\$ 624,876	\$ 362,232

* 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, 2021

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	18-CP-CSA-8207-01 & _21	\$ 134,911	\$ -
	** Special Health Care Needs, Respite Care	17-CP-CSA-8207-01-1 & _21	137,799	-
	** Special Health Care Needs, Advocacy	17-CP-CSA-8207-01-2 & _21	70,362	-
School Board of Broward County, Florida	Preschool Transportation	--	1,302,005	-
		--	127,508	-
Children's Services Council of Broward County, Florida	** "MOST" Aftercare	17-2282	599,083	-
	** Family Strengthening	19-2283	62,911	-
Total Local Financial Assistance			\$ 2,434,579	\$ -

** 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 \$ 429,393 that was passed through to Children's Comprehensive Care Center, Inc., a related party as further discussed in Note 8 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, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 1, 2021.

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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, as item 2020-01 that we consider to be significant deficiencies.

Compliance and Other Matters

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

We noted other matters that we have reported in the accompanying schedule of findings and responses as item 2020-02.

The Organization's Response to Findings

The Organization's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. 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 it.

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
November 1, 2021

Status of Prior Year Findings and Recommendations:

	STILL APPLICABLE	IMPLEMENTED OR NO LONGER RELEVANT
2020-01: Year-End Closing Schedule – Timely Reconciliations	X	
2020-02: Accounting Functions and Cross-Training	X	

Significant deficiencies:

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 2020 audit, we received a revised trial balance - two in total, after the start date of the audit. In addition, 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.

2021 Update/Status: During the current year audit, we received a trial balance that required adjustments to correct certain year-end balances, including accruals. In addition, the Organization has experienced recent finance staff turnover. Our recommendation is still applicable.

Management Response: The Organization hired a Florida Certified Public Accountant with thirty years of experience in the Controller position. Starting with September 2021, closing procedures were initiated to ensure that the items noted above will be corrected.

Other matters:

2020-02: Accounting Functions and Cross-Training:

Criteria: Cross-training of accounting personnel is essential to assist in the day-to-day duties of the accounting functions; and avoid delays in accurate financial reporting in the event of unexpected absences or growth in operational duties. **Condition:** During 2020, the Controller of the Organization was responsible for the day-to-day general ledger and to attend to various operational matters. **Cause:** A new staff accountant was transitioned during 2020 to assist the Controller; however, additional involvement may be necessary to further support the day-to-day duties and enhance the cross-training process. **Effect:** Financial transactions, reconciliations, and reports were not provided in a timely manner. **Recommendation:** We recommend that the Organization cross-train employees to perform additional functions so that every position is appropriately backed-up in the event of an unexpected absence. Cross-trained employees will ensure that someone will be able to perform all the tasks required by the Organization timely. Additionally, cross-trained employees become a valuable resource as their understanding of more aspects of Organization operations increase. This understanding helps them to better fulfill their responsibilities and recommend improvements in other areas as well.

Status of Prior Year Findings and Recommendations (continued):

2021 Update/Status: The Organization has experienced recent finance staff turnover which caused delays during the current year-end audit. Our recommendation still applicable.

Management Response: With the new Controller, as discussed above, cross-training will be taking place with all employees in all areas. This will ensure that all areas will be covered in the event of an unexpected absence.

Current Year Findings and Recommendations:

Findings numbers 2020-01 and 2020-02 are still applicable. No new/additional findings and recommendations were noted.

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).

0248288031

Feb. 16, 2018 LTR 4168C 0

59-1378244 000000 00

00008782

BROWARD CHILDRENS CENTER INC
200 SE 19TH AVE
POMPANO BEACH FL 33060

Sincerely yours,



Kim A. Billups, Operations Manager
Accounts Management Operations I

BCC Board of Directors:

Joyce Stewart, CPA	President
Bill McGough	Secretary
Mark Grimaldi	Director
Randolph "Randy" Strauss	Director
Janelle N. Brice	Director

Contributions to Nonprofits "Donation Request" Application - Submission #281

Date Submitted: 6/10/2022

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2022 - 2023 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 17, 2022.

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

Organization Information

Organization Name*

Center for Hearing and Communication

Address*

2900 W Cypress Creek Rd Suite 3

City*

Ft. Lauderdale

State*

FL

Zip Code*

33309.

Contact Person*

Tracy Perez

Title*

Regional Executive Director

Phone Number*

954-601-1930

Email*

tperez@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*

Connect to Life H.E.A.R (Hearing Loss, Education, Access, and Resources)

Requested Funding Amount*

\$5000.00

Project/Program Details

Briefly describe your organization*

The Center for Hearing and Communication (CHC-FL) mission is to provide high quality comprehensive services to empower people affected by hearing loss, deafness, and listening challenges. CHC-FL has been providing special needs services for 110 years to the Deaf and Hard of Hearing community of all ages. In South Florida we have been serving the community for over 42 years. We are the oldest and largest nonprofit organization providing comprehensive hearing rehabilitation and human services for people who are Hard of Hearing, Deaf, regardless of age, ability to pay, or mode of communication.

Whether through our Audiology department, educational programs, emotional and mental well-being programs, outreach services, or Senior programs our goal is to support, empower, and connect to life individuals in the community, who are impacted by hearing loss, who lack access to community resources to increase their health and quality of life.

Explain the objectives of your project*

Many caretakers overlook or underestimate the impact that hearing loss has on seniors accessing services. Many programs are focusing on teaching seniors to use technology as a means to stay connected, however they forget the obstacle that hearing loss can make on learning and interacting on technology due to hearing loss. 33% of those over 65 and 66% of those over 75 are impacted by hearing loss however, few know that hearing loss is linked to an increased risk of falling, social isolation, depression, cognitive decline and brain atrophy, all of which compromise vital social connections, safety and independence.

Through Connect to Life-H.E.A.R for Seniors Program, individuals and their caregivers, will receive support provided by our Senior Care Coordinator (SCC), Audiologist and comprehensive healthcare team. The SCC, will focus on the individual and family needs that allow the Senior to live safely and independent, access community resources (healthcare, food, housing, etc.), managing hearing loss and staying connected to life through assistive devices. Services will not be limited by financial availability or number of sessions.

In addition, the City of Lauderdale by the Sea has over 146 senior communities that would be offered educational presentations focused on helping their individuals understand the impact of hearing loss, communication strategies in a time of masks, or assistive listening devices that allow our seniors to stay connected to their environment and their loved ones. Our program looks to support the goals by strengthening the senior community through education and access to services that allow seniors to stay connected to life.

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

Program Details

No file chosen

Optional file upload.

Target Population

Define the target population for your project*

CHC-FL has provided H.E.A.R for Seniors for the past 5 years serving 800 unduplicated clients age 70+. Over 60% not previously identified were identified with hearing loss and connected to services. 30% that wore HA received services to ensure optimized use. Over 82% received free amplified phones to stay connected to loved ones. 100% reported better understanding of hearing loss and management strategies. Over 85% gained access to meal plans, local pantries, safety alert systems, home repairs, low-cost medical equipment stores, legal aids services, and transportation. The grant contract sunset but demand for services continue to increase. This need was prevalent prior to Covid-19, and now the need is compounded by Covid-19 and additional obstacles it created for Seniors. CHC has become a recognized trusted entity in our community and strives to continue to provide the H.E.A.R for Seniors program to the City of Lauderdale by the Sea

Through the Connect to Life H.E.A.R (Hearing Loss, Education, Access, and Resources) for Seniors program we will serve a minimum of 75 unduplicated Seniors living in the City of Lauderdale by the Sea aged 65 and over and their caregivers, who may be experiencing hearing loss, are home-bound and/or have limited access to travel. In addition, we are going to provide a minimum one time a month educational presentation to senior communities on topics related to staying connected to life.

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*

Goal: Increase/Improve coordinated care, services, and social connections of isolated seniors that allow them to maintain in their homes, increase access to services(food, safety, healthcare) to maintain activities of daily living, and quality of life allowing them to age with dignity

Goal: Increase communication and foster independence by access through hearing healthcare through educating clients and caregivers on impacts of hearing loss, providing access to communication (tech strategies, assistive communication devices), and resources.

Outcomes:

1. Increase/Improve coordinated services, and social connection of seniors to maintain in their homes, increase access to services(food, safety, healthcare, hearing healthcare assistive devices)

- 100% of clients will be given a Seniors Needs Survey.
- 90% of clients were connected to one or more resources

2.Increase communication and independence by access through hearing health and education.

Pre-Post Survey Hearing Health Knowledge: 90% of seniors reported a greater understanding of hearing loss. Better management strategies and skills to improve communication.

3.Quality of Service: Satisfaction Survey

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*

Tracy

Last Name*

Perez

Title*

Date*

Regional Executive Director

6/9/2022

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*

Form 990 06-30-2021.pdf

Organization Annual Budget*

CHC Budget - FINAL.pdf

Audited Financial Statement*

Audited Financial Statement 2021
(1).pdf

501(C)(3) Determination Letter*

501 c3.pdf

Board of Directors List*

CHC 2022 Officers and Directors
022022.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.

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.**2020****Open to Public Inspection**

A For the 2020 calendar year, or tax year beginning <u>07/01/2020</u> and ending <u>06/30/2021</u>																										
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>CENTER FOR HEARING AND COMMUNICATION</u></td> <td>D Employer identification number <u>13-1624127</u></td> </tr> <tr> <td colspan="2">Doing business as</td> <td rowspan="3">E Telephone number <u>917-305-7700</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> </tr> <tr> <td colspan="2"><u>50 Broadway 6th Floor</u></td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code <u>New York, NY 10004</u></td> <td>G Gross receipts \$ <u>7,371,447</u></td> </tr> <tr> <td colspan="2">F Name and address of principal officer: <u>Laurie Hanin</u> <u>50 Broadway, 6th Floor, New York, NY 10004</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> <tr> <td colspan="3"> I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527 </td> </tr> <tr> <td colspan="3">J Website: ▶ <u>www.chchearing.org</u></td> </tr> <tr> <td colspan="2">K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶</td> <td> L Year of formation: <u>1910</u> M State of legal domicile: <u>NY</u> </td> </tr> </table>	C Name of organization <u>CENTER FOR HEARING AND COMMUNICATION</u>		D Employer identification number <u>13-1624127</u>	Doing business as		E Telephone number <u>917-305-7700</u>	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<u>50 Broadway 6th Floor</u>		City or town, state or province, country, and ZIP or foreign postal code <u>New York, NY 10004</u>		G Gross receipts \$ <u>7,371,447</u>	F Name and address of principal officer: <u>Laurie Hanin</u> <u>50 Broadway, 6th Floor, New York, NY 10004</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 ▶	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527			J Website: ▶ <u>www.chchearing.org</u>			K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		L Year of formation: <u>1910</u> M State of legal domicile: <u>NY</u>
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Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>Center for Hearing and Communication provides high-quality comprehensive services to empower people affected by hearing loss, deafness or listening challenges.</u>	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a) 3 <u>34</u>	
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 <u>34</u>	
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a) 5 <u>95</u>	
	6	Total number of volunteers (estimate if necessary) 6 	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a <u>0</u>	
b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b <u>0</u>		
Revenue	8	Contributions and grants (Part VIII, line 1h) <u>4,483,214</u> <u>5,070,580</u>	
	9	Program service revenue (Part VIII, line 2g) <u>842,083</u> <u>1,169,878</u>	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) <u>136,292</u> <u>81,532</u>	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <u>481,858</u> <u>410,340</u>	
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) <u>5,943,447</u> <u>6,732,330</u>	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3) <u>0</u> <u>0</u>
		14	Benefits paid to or for members (Part IX, column (A), line 4) <u>0</u> <u>0</u>
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) <u>4,643,877</u> <u>4,507,187</u>	
16a		Professional fundraising fees (Part IX, column (A), line 11e) <u>0</u> <u>0</u>	
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>631,203</u> 	
17		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) <u>1,489,654</u> <u>1,549,224</u>	
18		Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) <u>6,133,531</u> <u>6,056,411</u>	
19	Revenue less expenses. Subtract line 18 from line 12 <u>-190,084</u> <u>675,919</u>		
Net Assets or Fund Balances	20	Total assets (Part X, line 16) <u>6,600,866</u> <u>7,366,973</u>	
	21	Total liabilities (Part X, line 26) <u>1,501,732</u> <u>1,018,094</u>	
	22	Net assets or fund balances. Subtract line 21 from line 20 <u>5,099,134</u> <u>6,348,879</u>	

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		
	<u>Laurie Hanin, CEO</u>			
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
	Firm's name ▶	Firm's EIN ▶		PTIN
	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	22	✓
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	✓
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	✓
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	✓
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	✓
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	✓
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	✓
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	✓
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	✓
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	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	✓
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	✓
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	✓
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	✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
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	✓
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	✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	✓

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	17
b Enter the number of Forms W-2G included 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	✓

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

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a 34	
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 Daily	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**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
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
			(i) Real (ii) Personal				
	6a	Gross rents	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		
	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	

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)(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						

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 33¹/₃% 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 33¹/₃% 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 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 .		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

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) ☐ Protection of natural habitat ☐ Preservation of open space ☐ Preservation of a historically important land area ☐ Preservation of a certified historic structure	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 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:

- (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	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 as specific support for Scholarships and public education.

Schedule D, Part X, Line 2 - Under ASC 740 "Income Taxes", an organization must recognize the tax benefit associated with the tax positions taken for the tax return purposes when it is more likely than not that the position will not be sustained. CHC does not believe there are any material uncertain tax positions, and accordingly, they have not recognized any liability for unrecognized tax benefits. CHC has filed Form 990 tax returns, as required, and all other applicable returns in jurisdictions where it is required. For the year ended 06/30/2020, 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

CENTER FOR HEARING AND COMMUNICATION

Employer identification number

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.

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**

CENTER FOR HEARING AND COMMUNICATION

Employer identification number

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	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? 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.	4a 4b 4c	 ☒ ☒ ☒
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.	5a 5b	 ☒ ☒
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.	6a 6b	 ☒ ☒
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	☒
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	☒
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

For each individual whose compensation must be reported 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)						
		(ii)	141,656	0	0	28,973	170,629	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) 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.

Area with horizontal lines for supplemental information.

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
► **Attach to Form 990.**
► **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization

Employer identification number

CENTER FOR HEARING AND COMMUNICATION

13-1624127

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	✓	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?		✓
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	✓	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		✓
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II

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

SCHEDULE O
(Form 990 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

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

Name of the organization

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB no. 1545-0047

2020

Open to Public Inspection

Employer identification number

13-1624127

CENTER FOR HEARING AND COMMUNICATION

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

(1) Name, address, and EIN (if applicable) of disregarded entity	(a)	(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.

(1) Name, address, and EIN of related organization	(a)	(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) _____									

Schedule R (Form 990) 2020

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	☒
b Gift, grant, or capital contribution to related organization(s)	1b	☒
c Gift, grant, or capital contribution from related organization(s)	1c	☒
d Loans or loan guarantees to or for related organization(s)	1d	☒
e Loans or loan guarantees by related organization(s)	1e	☒
f Dividends from related organization(s)	1f	☒
g Sale of assets to related organization(s)	1g	☒
h Purchase of assets from related organization(s)	1h	☒
i Exchange of assets with related organization(s)	1i	☒
j Lease of facilities, equipment, or other assets to related organization(s)	1j	☒
k Lease of facilities, equipment, or other assets from related organization(s)	1k	☒
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	☒
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	☒
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	☒
o Sharing of paid employees with related organization(s)	1o	☒
p Reimbursement paid to related organization(s) for expenses	1p	☒
q Reimbursement paid by related organization(s) for expenses	1q	☒
r Other transfer of cash or property to related organization(s)	1r	☒
s Other transfer of cash or property from related organization(s)	1s	☒

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

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

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

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

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

Part VII**Supplemental Information**

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

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				

Center for Hearing and Communication

CHC Budget 2022-2023

	CHC Budget 2022-2023
<u>Revenue</u>	
Government Grants	1,868,821
Public Support - Unrestricted	1,694,350
Net Special Events Income	767,500
Patient Service Revenue (NET)	1,465,928
Van Grants - Corporate	15,000
Hearing Aid sales (NET)	663,000
Miscellaneous Income	5,000
Income from Endowment	250,000
Total Revenue	6,729,599
<u>Expenses</u>	
Salaries & Fringe Benefit	4,891,940
Outside Contractual Fees	214,017
Program Activity Fees (FL)	269,866
Occupancy	839,775
Depreciation	93,284
Other expenses	408,363
Total Expenses	6,717,245
Net Income /(Loss)	12,354

Center for Hearing and Communication

Financial Statements
Year Ended June 30, 2021



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

We have audited the accompanying financial statements of the Center for Hearing and Communication ("CHC"), which comprise the statement of financial position as of June 30, 2021 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center for Hearing and Communication as of June 30, 2021 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.

Report on Summarized Comparative Information

We have previously audited the Center for Hearing and Communication's 2020 financial statements, and our report dated September 21, 2020 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 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

September 27, 2021

Center for Hearing and Communication

Statements of Financial Position June 30, 2021 (with comparative totals for 2020)

	2021	2020
Assets		
Current Assets		
Cash and cash equivalents	\$ 893,466	\$ 540,602
Accounts receivable less insurance adjustment and allowance for doubtful accounts of \$100,414 for 2021 and \$50,709 for 2020	251,385	117,716
Contributions receivable, net current portion	577,126	746,996
Investments at fair value	1,329,873	1,150,000
Grants receivable	231,878	251,461
Listening device inventory	13,054	44,558
Prepaid expenses and other assets	380	380
Total current assets	3,297,162	2,851,713
Assets limited to use	265,742	263,148
Investments at fair value	2,751,998	2,291,266
Contributions receivable net, less current portion	137,020	309,581
Beneficial interest in trusts	708,267	608,184
Fixed assets, net	206,784	276,974
Total assets	<u>\$ 7,366,973</u>	<u>\$ 6,600,866</u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	\$ 223,338	\$ 283,235
Accrued vacation payable	267,361	258,800
Deferred grant revenue	-	417,442
Deferred revenue	114,888	-
Line of credit	-	100,000
Loans payable, current portion	68,568	66,483
Total current liabilities	674,155	1,125,960
Deferred rent	342,649	310,374
Loans payable, non-current portion	1,290	65,398
Total liabilities	<u>1,018,094</u>	<u>1,501,732</u>
Net assets (deficit)		
Without donor restrictions	701,945	(77,236)
With donor restrictions	5,646,934	5,176,370
Total net assets	<u>6,348,879</u>	<u>5,099,134</u>
Total liabilities and net assets	<u>\$ 7,366,973</u>	<u>\$ 6,600,866</u>

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

Center for Hearing and Communication

Statements of Activities

Year Ended June 30, 2021 (with comparative totals for 2020)

			Total	
	Without Donor Restriction	With Donor Restriction	2021	2020
Revenue				
Fee for service				
Patient service revenue, net	\$ 1,169,878	\$ -	\$ 1,169,878	\$ 870,494
Hearing aid sales, net of cost of goods sold of \$511,626 for 2021 and \$498,868 for 2020	523,333	-	523,333	507,290
Total fee for service	1,693,211	-	1,693,211	1,377,784
Public support				
Government grants and contracts	1,657,790	-	1,657,790	825,298
Broward county grants and contracts	895,290	-	895,290	1,119,782
Foundation and corporate grants	564,764	682,082	1,246,846	1,319,648
Contributions - operational support	430,282	12,500	442,782	178,111
Special event income, net of direct costs of \$113,148 for 2021 and \$147,570 for 2020	714,724	-	714,724	985,055
Total public support	4,262,850	694,582	4,957,432	4,427,894
Net assets released from restrictions	684,750	(684,750)	-	-
Investment income and other revenues				
Interest and dividend income	16,074	39,912	55,986	87,077
Net realized and unrealized gain on investments	165,063	420,820	585,883	65,934
Other income	155	-	155	1,477
Total investment income and other revenues	181,292	460,732	642,024	154,488
Total revenue	6,822,103	470,564	7,292,667	5,960,166
Expenses				
Program services	4,875,974	-	4,875,974	5,033,923
Management and general	535,745	-	535,745	490,565
Fundraising	631,203	-	631,203	599,497
Total expenses	6,042,922	-	6,042,922	6,123,985
Change in net assets	779,181	470,564	1,249,745	(163,819)
Net (deficit) assets, beginning of year	(77,236)	5,176,370	5,099,134	5,262,953
Net assets, end of year	\$ 701,945	\$ 5,646,934	\$ 6,348,879	\$ 5,099,134

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

Center for Hearing and Communication

Statements of Functional Expenses Year Ended June 30, 2021 (with comparative totals for 2020)

	Program Services			Supporting Services			Total
	New York		Florida	Total Program Services		Total Supporting Services	
Salaries and related expenses:							
Salaries	\$ 2,050,336	\$ 893,981	\$ 2,944,317	\$ 295,425	\$ 387,034	\$ 682,459	\$ 3,731,653
Employee benefits and taxes	513,163	220,878	734,041	45,808	100,562	146,370	912,224
Total salaries and related expenses	2,563,499	1,114,859	3,678,358	341,233	487,596	828,829	4,643,877
Other expenses:							
Occupancy	494,394	90,687	585,081	60,380	48,361	108,741	658,332
Professional fees and contracted services	174,498	35,829	210,327	79,113	17,458	96,571	303,261
Program transportation	-	9,480	9,480	-	-	-	9,480
Program meals and participants							
Incidentals	-	44,659	44,659	-	-	-	44,659
Supplies	20,575	2,811	23,386	10,361	4,504	14,865	38,251
Printing and postage	9,819	571	10,390	528	667	1,195	13,825
Insurance	61,612	-	61,612	7,799	8,579	16,378	77,990
Repairs and maintenance	3,595	-	3,595	3,818	13,753	17,571	20,479
Telephone	19,705	6,416	26,121	3,277	2,840	6,117	28,197
Mobile testing unit	6,480	-	6,480	-	-	-	11,037
Equipment lease expense	23,607	7,816	31,423	2,149	2,364	4,513	53,261
Miscellaneous expenses	5,530	2,550	8,080	3,018	511	3,529	21,146
Conference and training	860	237	1,097	-	-	-	10,973
Dues and subscriptions	8,259	1,311	9,570	4,866	10,771	15,637	22,142
Advertising	1,500	263	1,763	-	1,200	1,200	6,305
Credit card fees and bank charges	37,977	863	38,840	-	6,408	6,408	50,293
Interest	-	-	-	14,366	-	14,366	20,019
Bad debts	48,045	1,153	49,198	-	23,870	23,870	(58,078)
Total expenses before depreciation	3,479,955	1,319,505	4,799,460	530,908	628,882	1,159,790	6,035,550
Depreciation	67,984	8,530	76,514	4,837	2,321	7,158	88,435
Total expenses	\$ 3,547,939	\$ 1,328,035	\$ 4,875,974	\$ 535,745	\$ 631,203	\$ 1,166,948	\$ 6,123,985

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

Center for Hearing and Communication

Statements of Cash Flows

Year Ended June 30, 2021 (with comparative totals for 2020)

	2021	2020
Cash flows from operating activities		
Changes in net assets	\$ 1,249,745	\$ (163,819)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	83,672	88,435
Donated securities	-	(35,835)
Unrealized gain on investments	(560,337)	(16,719)
Realized gains on investments	(12,057)	(39,669)
Beneficial interest in trusts	(100,083)	112,483
Increase (decrease) in present value for contribution receivable	(19,190)	28,885
(Increase) decrease in:		
Accounts receivable	(133,669)	70,827
Contributions receivable	361,621	(320,922)
Grants receivable	19,583	166,750
Listening device inventory	31,504	16,431
Increase (decrease) in:		
Accounts payable and accrued expenses	(59,897)	(175,002)
Accrued vacation payable	8,561	62,632
Deferred grant revenue	(417,442)	417,442
Deferred revenue	114,888	-
Deferred rent	32,275	(41,467)
Net cash provided by operating activities	599,174	170,452
Cash flows from investing activities		
Assets limited to use	(2,594)	(6,005)
Purchase of investments	(94,611)	(92,445)
Proceeds from sale of investments	26,400	381,781
Purchase of fixed assets	(13,482)	(47,707)
Net cash (used in) provided by investing activities	(84,287)	235,624
Cash flows from financing activities		
Principal payments of line of credit	(100,000)	(360,000)
Proceeds from line of credit	-	377,133
Principal payments of loan payable	(62,023)	(54,062)
Net cash used in financing activities	(162,023)	(36,929)
Net increase in cash and cash equivalents	352,864	369,147
Cash and cash equivalents, beginning of year	540,602	171,455
Cash and cash equivalents, end of year	\$ 893,466	\$ 540,602
Supplemental disclosure of cash flow information:		
Cash paid for interest	\$ 14,023	\$ 18,784

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

Center for Hearing and Communication

Notes to Financial Statements

Year Ended June 30, 2021 (with comparative totals for 2020)

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, 2021 and 2020, there were \$1,329,873 and \$1,150,000 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.

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, 2021, 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, 2021 was approximately \$912,000. 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 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 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, 2021 and 2020, 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 has adopted Accounting Standards Update (ASU) No. 2014-09, "Revenue from Contracts with Customers" (Topic 606), as amended as management believes the standard improves the usefulness and understandability of CHC's financial reporting. Analysis of various provisions of this standard resulted in no significant changes in the way CHC recognizes revenue, and therefore no changes to previously issued financial statements were required on retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with the standard.

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, 2021 and 2020. CHC is no longer subject to audits by the applicable taxing jurisdictions for the periods prior to 2018.

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, 2020 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, 2021:

	Without Donor Restriction	With Donor Restriction	Total
Endowment net assets - beginning of year	\$ 1,150,000	\$ 2,291,266	\$ 3,441,266
Investment income, net	179,873	460,732	640,605
Appropriated for expenditure	-	-	-
Balance, June 30, 2021	\$ 1,329,873	\$ 2,751,998	\$ 4,081,871

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, 2021, the fair value of net assets with donor restriction invested as endowment was \$2,749,845 while the historical value of the same is \$3,272,185. The difference between the two, \$522,340, 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:

Financial assets:

Cash and cash equivalents	\$ 894,691
Investments, at fair value	4,081,871
Accounts receivable less insurance adjustment and allowance for doubtful accounts	211,832
Contributions receivable, net	714,146
Grants receivable	231,878
Beneficial interest in trust	708,267

Financial assets available at year-end	6,842,685
--	-----------

Less:

Amounts unavailable for general expenditures within
one year due to:

Restricted by donors with purpose or time restrictions	(5,644,780)
--	-------------

Total financial assets available to management for
general expenditures within one year

\$ 1,197,905

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).

3. Financial Instruments and Fair Value

CHC's holdings consist of money market funds, short-term, equity and fixed income securities carried at their aggregate market 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.

Center for Hearing and Communication

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

	2021		2020	
	Fair Value	Cost	Fair Value	Cost
Mutual funds:				
International funds	\$ 1,397,321	\$ 1,162,036	\$ 1,078,060	\$ 1,096,794
Stock funds	1,186,361	463,945	821,925	449,262
Bond funds	1,416,176	1,360,982	1,213,216	1,128,139
Short-term funds	82,013	81,715	132,881	132,583
Corporate bond	-	-	195,184	200,349
	<u>\$ 4,081,871</u>	<u>\$ 3,068,678</u>	<u>\$ 3,441,266</u>	<u>\$ 3,007,127</u>

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>

Below sets forth the table of assets measured at fair value as of June 30, 2020:

	Fair Value Measurement at Reporting Date Using			Balance as of June 30, 2020
	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	\$ 1,078,060	\$ -	\$ -	\$ 1,078,060
Stock funds	821,925	-	-	821,925
Bond funds	1,213,216	-	-	1,213,216
Short-term funds	132,881	-	-	132,881
Corporate bond	-	195,184	-	195,184
Beneficial interest in a trust	-	-	608,184	608,184
	<u>\$ 3,246,082</u>	<u>\$ 195,184</u>	<u>\$ 608,184</u>	<u>\$ 4,049,450</u>

Center for Hearing and Communication

During the fiscal years ended June 30, 2021 and 2020, 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, 2021	Financial Assets	Fair Value	Valuation Techniques	Unobservable Inputs	Ranges (Weighted Average)
	Beneficial Interest in Trust	\$ 708,267	Actuarial life expectancy of beneficiaries	N/A	N/A
June 30, 2020	Financial Assets	Fair Value	Valuation Techniques	Unobservable Inputs	Ranges (Weighted Average)
	Beneficial Interest in Trust	\$ 608,184	Actuarial life expectancy of beneficiaries	N/A	N/A

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:

	2021 Beneficial Interest in Trusts	2020 Beneficial Interest in Trusts
Beginning balance at July 1	\$ 608,184	\$ 720,667
Unrealized appreciation (depreciation)	100,083	(112,483)
Ending balance at June 30	\$ 708,267	\$ 608,184

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

	2021	2020
Realized gains on investments	\$ 12,057	\$ 39,669
Unrealized gains on investments	573,826	26,265
Interest and dividends on investments	69,475	9,623
Less: investment management fees	(13,489)	(9,546)
	\$ 641,869	\$ 66,011

Center for Hearing and Communication

4. Beneficial Interest in Trusts

CHC was named as a beneficiary in a Charitable Remainder Unitrust (the "Trust"). CHC is not the trustee of the Trust nor is it able to exercise control over assets contributed to the Trust. Under the Trust agreement, life beneficiaries will receive 5% of the fair value of the Trust assets, which consist of publicly available securities, each year for the remainder of their lives. CHC will receive 25% of the remaining assets after the last beneficiary has expired (the "life tenant"). As of June 30, 2021 and 2020, the fair value of net assets held in the Trust amounted to \$4,105,719 and \$3,381,957, 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, 2021 and 2020, the present value of future payments due to the life tenants amounted to \$708,266 and \$608,184, 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 \$708,267 and \$608,184 as of June 30, 2021 and 2020, respectively.

5. Contributions Receivable, Net

The net present value of contributions receivable was calculated using a discount rate equal to the risk-free interest rate, which is the U.S. Treasury note interest rate in effect at the time contributions are made and equal in duration to the length of time that the contribution is expected to be paid over.

The following represents future payments due as of June 30:

	2021	2020
Amounts due:		
Within one year	\$ 577,126	\$ 746,996
Within two to five years, net of present value discount of \$12,980 for 2021 and \$32,170 for 2020	137,020	309,581
Net present value of contributions receivable	<u>\$ 714,146</u>	<u>\$ 1,056,577</u>

For the years ended June 30, 2021 and 2020, 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:

	2021	2020
Leasehold improvements	\$ 1,006,654	\$ 1,006,654
Scientific equipment	758,820	745,338
Furniture, fixture and equipment	276,236	276,236
Mobile units	187,340	187,340
Total fixed assets	2,229,050	2,215,568
Less: accumulated depreciation and amortization	(2,022,266)	(1,938,594)
Fixed assets, net	<u>\$ 206,784</u>	<u>\$ 276,974</u>

Center for Hearing and Communication

7. Line of Credit

In April 2019, CHC entered into a \$185,000 line of credit with a financial institution that was to expire in March 2020. In February 2021, the line of credit was renewed with a maximum credit facility of \$200,000. The line of credit terminates on March 1, 2022. Interest payments on all unpaid principal are due on a monthly basis. Interest is charged at the bank's prime rate (3.75% at June 30, 2021) plus .25%. The line of credit is collateralized by all business assets of CHC. The outstanding borrowings under the line at June 30, 2021 and 2020 totaled \$ - and \$100,000, respectively.

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, 2021 and 2020, the loan payable outstanding was \$54,074 and \$101,974, 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, 2021 and 2020, the loan payable outstanding was \$15,784 and \$30,907, respectively.

Principal repayments of loan payment are as following:

Year Ending June 30,	
2022	\$ 68,568
2023	1,290
	<u>\$ 69,858</u>

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.

Center for Hearing and Communication

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.

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:

	2021	2020
Donor restricted endowments subject to CHC's spending policy and appropriation:		
General Support	\$ 2,158,236	\$ 1,699,657
Various Program Purposes	1,572,528	1,572,528
Total donor restricted endowments subject to CHC's spending policy and appropriation	<u>3,730,764</u>	<u>3,272,185</u>
Subject to expenditure for specified purpose or time:		
Donor Imposed Time Restrictions	708,266	608,185
Audiology and BHTC Services	309,500	297,250
Children and Adult Communication Services	369,500	517,000
Center for Hearing and Aging	100,000	-
Communication Outreach	51,750	81,750
Teleintervention	300,000	400,000
IT Infrastructure	75,000	-
Total subject to expenditure for specified purpose or time	<u>1,914,016</u>	<u>1,904,185</u>
Total net assets with donor restrictions	<u>\$ 5,644,780</u>	<u>\$ 5,176,370</u>

On April 19, 2020, CHC requested a release from restriction for amounts donated subject to the restriction that the donation be held as an endowment. The restriction was released by the donor and is included in the schedule below. The amounts of net assets with donor restrictions released from restrictions during the year ended June 30, are as follows:

	2021	2020
Endowment	\$ -	\$ 1,150,000
Center for Hearing and Aging	100,000	100,000
Children and Adult Communication Services	244,500	217,384
Investment Income	-	266,047
IT Infrastructure	35,000	10,000
Communication Outreach	67,500	104,125
Audiology and BHTC Services	130,250	250,875
Teleintervention	107,500	107,500
	<u>\$ 684,750</u>	<u>\$ 2,205,931</u>

Center for Hearing and Communication

11. Retirement Plans

CHC sponsors two retirement plans: a 401(a) profit-sharing plan and a 403(b) plan. The 401(a) profit-sharing plan and 403(b) plan are available to all employees who have completed 1,000 hours of service in one year and have attained the age of 21. For the years ended June 30, 2021 and 2020, no employer contributions were made. The 403(b) plan is available for employee contributions only.

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,

2022	\$ 773,112
2023	784,963
2024	804,764
2025	825,196
2026	866,394
Thereafter	<u>7,960,603</u>
	<u>\$ 12,015,032</u>

Rent expense for the years ended June 30, 2021 and 2020 was \$615,663 and \$524,991, 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 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.

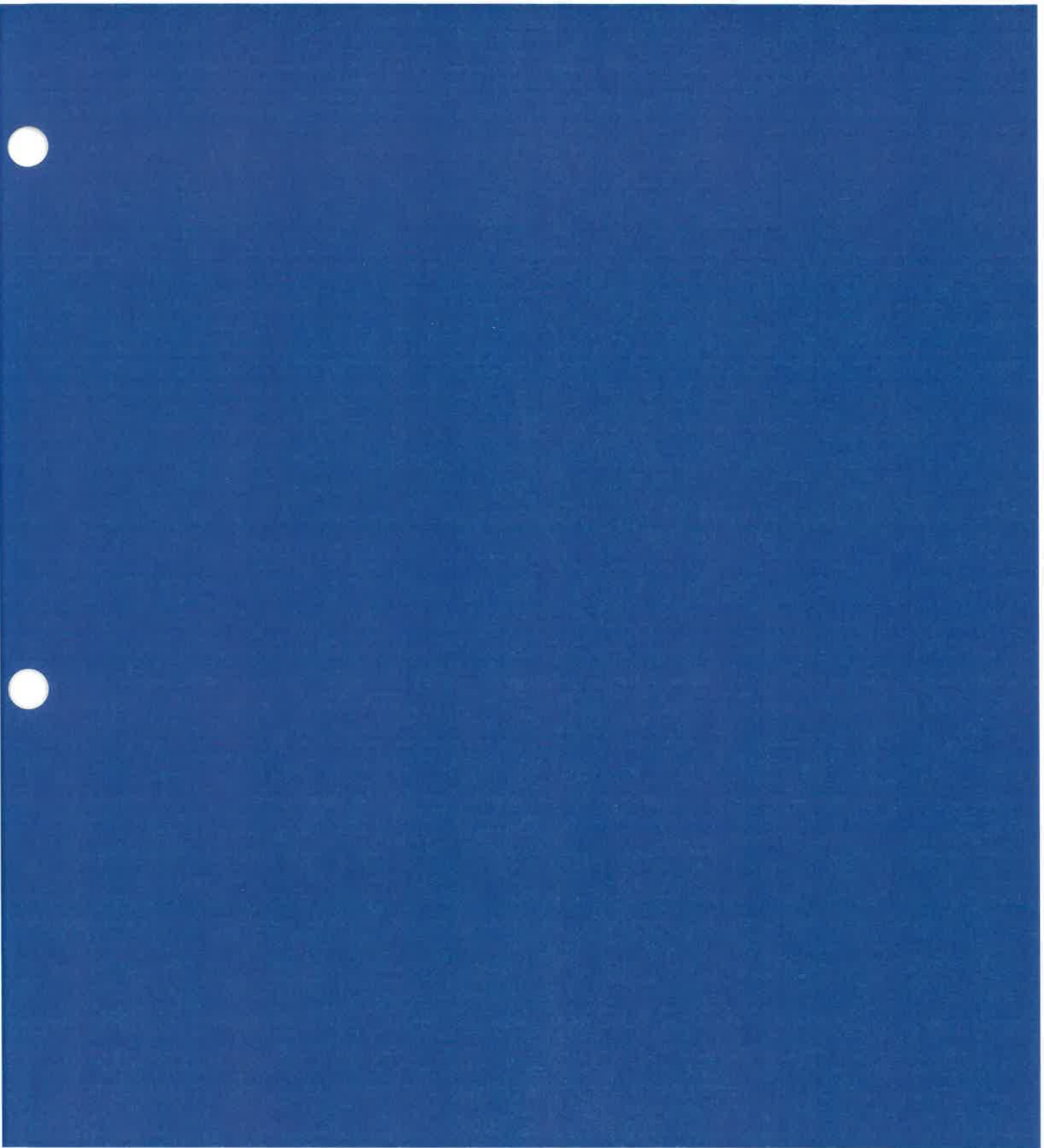
13. Subsequent Events

CHC has evaluated subsequent events through September 27, 2021, the date the financial statements were available for issuance.

Center for Hearing and Communication

Broward County Supplemental Information

Broward County	Funding Source	Grant Number	Total Grant	Grant Receivable July 1, 2020	Grant Revenues	Grant Expenditures	Reimbursable Grant Expenditures	Cash Received	Grant Receivable June 30, 2021
	Behavioral Health Counseling Children	19-CP-CSA-8234-01	\$ 148,765	\$ 11,646	\$ 35,255	\$ 35,255	\$ 35,255	\$ 46,901	\$ -
	Behavioral Health Counseling Children	19-CP-CSA-8234-01	148,765	-	97,201	97,201	97,201	84,488	12,713
	Mental Health Counseling Adult	20-CP-HCS-8234-01	125,773	23,260	29,149	29,149	29,149	52,409	-
	Mental Health Counseling Adult	20-CP-HCS-8234-01	125,773	-	102,289	102,289	102,289	82,414	19,875
				\$ 34,906	\$ 263,894	\$ 263,894	\$ 263,894	\$ 266,212	\$ 32,588



www.mazars.us

CINCINNATI OH 45999-0038

In reply refer to: 0248188044
May 08, 2019 LTR 4168C 0
13-1624127 000000 00
00018881
BODC: TE


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

007556

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

Dear Taxpayer:

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

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

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

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

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

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

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

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

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

OFFICERS AND BOARD OF DIRECTORS 02/2022

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President

Steven R. Peikin
Executive Vice President

Jeffrey M. Cohen
Vice President

Lee Adasko
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Yaron Schwartz

Kathryn A. Schwerin

John M. Scopaz

Ed Wentzheimer

Charles H. Winkler

**Italics indicate Board Member Positions*

Lucila Lang

From: Town Manager
Sent: Wednesday, February 2, 2022 3:54 PM
To: Lucila Lang
Subject: FW: Lauderdale-by-the-Sea ELC Broward - Match Request FY 22-23
Attachments: Lauderdale By the Sea- Match Letter FY 22-23.pdf; ELCBC Who We Are 20-21- REVISED 01-28.pdf; School Readiness Flyer 2022.pdf

Please keep for FY23 budget.

Thank you.



Linda Connors, AICP
Town Manager
4501 N. OCEAN DRIVE,
LAUDERDALE-BY-THE-SEA, FL 33308
Office Phone: 954-640-4204 • Cellphone: 954-317-7377
townmanager@lbts-fl.gov
www.lbts-fl.gov • www.lbtsevents.com

From: Lizbeth Juan <ljuan@elcbroward.org>
Sent: Tuesday, February 1, 2022 9:30 AM
To: Chris Vincent <ChrisVincent@lauderdalebythesea-fl.gov>; Town Manager <townmanager@lauderdalebythesea-fl.gov>; Edmund Malkoon <edmundm@lauderdalebythesea-fl.gov>; Buz Oldaker <BuzOldaker@lauderdalebythesea-fl.gov>; Elliot Sokolow <ESokolow@lauderdalebythesea-fl.gov>; Randy Strauss <randys@lbts-fl.gov>
Cc: Pablo Calvo <Pcalvo@elcbroward.org>; contracts <contracts@elcbroward.org>
Subject: Lauderdale-by-the-Sea ELC Broward - Match Request FY 22-23

[CAUTION] This external e-mail originated outside the Town. Do not open links or attachments unless you are certain they are safe.

Greetings Mayor Vincent and Town Manager Connors,

As you know, the **Early Learning Coalition of Broward County (ELC)**, a 501(c)(3) non-profit organization, is the official designated administrator of all publicly-funded early child care and education programs in Broward. On behalf of the more than 28,000 children the ELC serves every year, we want to ask for your support of high-quality early learning programs for Broward's youngest children.

This would not be possible without the generous financial support of the many cities and towns like yours throughout our county. Your annual funding allow us to draw down from the State and Federal funds allocated for child care subsidies in Broward. We are once again asking for your support of **School Readiness** for young children through the Child Care Match Program and are requesting funding consideration for the 2022-2023 Fiscal Year.

Your continued contribution allows us to maximize the federal and state dollars available to provide access to quality and dependable child care and early learning which is essential to low-income and vulnerable families throughout Broward County. Note that in this program, your entire contribution is spent only on children from your city without any administrative or other costs charged!

Additionally, we would love the opportunity to meet with you and also with members of the City Commission to share some of the changes coming to the world of early learning and how child care centers in your city compare to those in Broward County and the rest of the State of Florida. Please feel free to reach out to me with any questions you or your staff may have about the work we do to provide high-quality early education!

Thank you,



Lizbeth Marie Juan
Executive Assistant
Early Learning Coalition of Broward
County
M: (954)654-9457
Email: ljuan@elcbroward.org
1475 W. Cypress Creek Rd., Suite
301
Fort Lauderdale, FL 33309
W: www.elcbroward.org



SUNSHINE LAW: All emails to and from the Early Learning Coalition of Broward County, Inc. are subject to Government-in-the-Sunshine law and public record requests.



Linda Connors
Town Manager
Town of Lauderdale-by-the-Sea
4501 North Ocean Drive
Lauderdale-By-The-Sea, FL 33308

January 31, 2022

Dear Ms. Connors,

On behalf of the more than 26,000 children the Early Learning Coalition (ELC) serves in Broward County, I would like to thank you again for the Town of Lauderdale-by-the-Sea's support of early learning for Broward's youngest children. The Town's continued contribution allows us to maximize federal and state dollars to provide access to quality and dependable child care to low income and/or vulnerable families in Lauderdale-by-the-Sea.

As you know the Early Learning Coalition of Broward County, a 501(c)(3) non-profit organization, is the State designated administrator of all publicly-funded early child care and education programs in Broward. In order to ensure families living and working in Lauderdale-by-the-Sea continue to have access to child care and early education services, I ask again for your support of our School Readiness program through the SR Child Care Match program.

Over the past two years the State of Florida's Office of Early Learning (OEL) made **\$30 million in supplemental School Readiness** Child Care Match funding available to ELC's around the state to expand the School Readiness Program. This Program is essential to economically disadvantaged working families who live or work in Lauderdale-by-the-Sea, and to all working families in Broward County that need child care for their children. The program allows parents, who are either working or attending school and are at 200% of the Federal Poverty Level (FPL), to access affordable child care at a licensed facility of their choice.

This funding is only available to those Early Learning Coalitions that secure local match dollars from their community. As in previous years, the ELC seeks partners within Broward County to raise these local funds that allow us to draw down State and Federal funds allocated for child care subsidies. The **\$2,000** requested from Lauderdale-by-the-Sea for the 2022/2023 fiscal year, along with funding from the Children's Services Council, Broward County, United Way and other cities and towns throughout Broward County, will be used to provide child care to over 17,000 children in the School Readiness program with child care subsidies.

Our partnership benefits families as well as the child care business community, providing economic support to Lauderdale-By-The-Sea and Broward County as a whole. Investment in quality early child care and education provides the foundation for children to succeed in school and life as productive members of their community.

I look forward to your support, and please contact me if you have any questions,

Renee Jaffe, CEO
Early Learning Coalition of Broward County

Renee Jaffe
Chief Executive Officer

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Laurie Rich Levinson
Ellie Schrot
Zachary Talbot
Kristina West
Khalil Zeinieh



Who We Are...



FY 2020-2021

758

EARLY EDUCATION PROGRAMS

The Coalition partners with hundreds of child care centers & homes across the community, providing quality education opportunities for Broward's children.



CHILDREN SERVED

18,251 School Readiness (SR)



11,968 VPK

30,219

The Coalition's main focus is early learning experiences and child care for children (from birth to 5 years old). The ELC also serves children in after school programs up to the age of 13.

31

MUNICIPALITIES

ELC's families and providers represent 31 municipalities in Broward County - 60% of these cities support the Coalition and early learning experiences through match funding.



REVENUE* \$127M

Federal/State Funding: \$118M

Local Funding: \$9.6M

**Projected FY 2021-2022*



82%

TO CHILD CARE SLOTS & GRANTS

The ELC directs a *minimum* of 82% of its funding to the community (4% higher than required) in the form of child care slots and grants and sometimes reaching 85%.





Apply
Today!

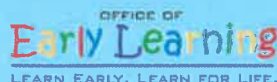
Need Help Paying for Child Care?

Financial Assistance is
available to families
who qualify!

THE SCHOOL READINESS PROGRAM

The School Readiness program offers financial assistance to low-income families for early care and education so families can become financially self-sufficient and their young children can be successful in school and beyond. If you are working, in school or in a job training program, you may be eligible to enroll your child in our School Readiness program.

For more information or to apply, go to www.elcbroward.org
or call 954-377-2188



Thank you to our partners!

Contributions to Nonprofits "Donation Request" Application - Submission #249

Date Submitted: 4/28/2022

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2022 - 2023 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 17, 2022.

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 at (954) 640-4208 or by e-mail at financedepartment@lbt-s-fl.gov.

Organization Information

Organization Name*

Goodman Jewish Family Services of Broward County

Address*

11220 Tradewind Way

City*

Hollywood

State*

FL

Zip Code*

33026

Contact Person*

DeAnna Arana

Title*

Director of Government & Foundation Relations

Phone Number*

9175654338

Email*

deanna.arana@gmail.com

Federal Identification Number (FIN)*

59-0995106

DUNS*

011787940

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

CH196

Request Information

Project/Program Name*

Goodman Jewish Family Services Emergency Financial Assistance Program

Requested Funding Amount*

7,500

Project/Program Details

Briefly describe your organization*

Goodman JFS of Broward County, Inc. 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 Goodman JFS are based on Jewish values to improve quality of life regardless of race, religion, ethnic background, sexual orientation, and/or gender identity.

Goodman Jewish Family Services supports those who face daily challenges, including the normal transitions of life, new and unexpected hardships and immediate crises.

Goodman JFS programs provide comprehensive psychological services, counseling, food, financial assistance, resources and referrals. Individuals and families, seniors, Holocaust survivors, families, survivors of domestic abuse, people with developmental disabilities, and those in need of mental health support are among the clients we serve.

Explain the objectives of your project*

Goodman JFS 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 expenses or an emergency home repair, the sudden change in a financial situation can be enormously stressful.

The Emergency 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 and 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. Goodman JFS aims to help each applicant in some way, whether through direct services or appropriate referral to another organization or service.

Examples of the types of assistance we provide:

- Eyeglasses
- Medical supplies
- Hearing aids
- Mortgage/rent
- Maintenance fees
- Prescriptions
- Utilities
- Mental health counseling
- Short-term childcare

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 2022.docx

Optional file upload.

Target Population

Define the target population for your project*

The Goodman JFS 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. We estimate we will provide emergency financial assistance to 15 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*

For the Financial Assistance Program alone, we measure on an ongoing basis:
How many calls we receive for financial assistance
Number of clients who receive financial assistance per month
Number of individuals impacted in the household
Total dollar amount in financial assistance provided per month
What was the financial assistance for (rent, mortgage, utilities, medical needs)
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*

DeAnna

Last Name*

Arana

Title*

Director of Government & Foundation Relations

Date*

4/28/22

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*

990JEWISH-FAMILY-SERVICES-
OF-BROWARD-COUNTY.pdf

Organization Annual Budget*

Org Budget FY21.xlsx

Audited Financial Statement*

JFS-2021-FS-Final.pdf

501(C)(3) Determination Letter*

IRS_501c3_EXEMPT.pdf

Board of Directors List*

Board Members April 2022.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.

Program Details

The Goodman JFS 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 that require higher than usual levels of funding for multiple needs per client. Case managers work with clients to determine program eligibility. Through the financial assistance case managers, focus is put on assessing needs, providing financial assistance for the emergent need, and then providing 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 Goodman JFS received 192,672 calls for help from our community. We were able to provide \$1,407,698 in emergency financial assistance last year. The City of Hollywood is home to one of the largest populations of people Goodman JFS 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

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2020

Open to Public Inspection

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.

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 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: X 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: X 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.
	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 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.
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,064,095.	4,984,640.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	16b	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.
	19	Revenue less expenses. Subtract line 18 from line 12	-441,003.	936,983.
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 8,721,942.
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

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) X 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
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see 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
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations 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		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 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? If "Yes," see instructions and file Form 4720, Schedule N.		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.		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**

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.
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**

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

	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
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	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)		0.			
	7a	Gross amount from sales of assets other than inventory	7a				
	b	Less: cost or other basis and sales expenses	7b	218.			
	c	Gain or (loss)	7c	-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	8a	0.			
	b	Less: direct expenses	8b	0.			
	c	Net income or (loss) from fundraising events.		0.			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0.			
	b	Less: direct expenses	9b	0.			
	c	Net income or (loss) from gaming activities.		0.			
10a	Gross sales of inventory, less returns and allowances	10a	0.				
b	Less: cost of goods sold	10b	0.				
c	Net income or (loss) from sales of inventory.		0.				
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, 9b, 9c, 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	10a 582,549.		
	b Less: accumulated depreciation.	10b 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 ☒ 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						

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.) . ATCH. 1		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.	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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).	7	
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).	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a	
b Did one or more disqualified persons (as defined 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 .	9b	
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 .	9c	
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.	10a	
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)	10b	

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

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

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2020)

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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	UNITED JEWISH FEDERATION OF BROWARD 5890 SOUTH PINE ISLAND ROAD DAVIE, FL 33328	\$ 1,084,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	CONFERENCE OF JEWISH MATERIAL CLAIMS 1359 BROADWAY, ROOM 2000 NEW YORK, NY 10018	\$ 21,642,229.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	JFS OF BROWARD FOUNDATION, INC. 5890 SOUTH PINE ISLAND ROAD DAVIE, FL 33328	\$ 2,066,883.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	U.S. SMALL BUSINESS ADMINISTRATION 409 3RD STREET NW WASHINGTON, DC 20416	\$ 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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

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

Department of the Treasury
Internal Revenue Service

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.

Department of the Treasury
Internal Revenue Service

► 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

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 non-cash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3 Enter total number of other organizations listed in the line 1 table
- For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2020

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)**

Compensation Information

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

- For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

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

Employer identification number
59-0995106

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. <table border="0"> <tr> <td>☐ First-class or charter travel</td> <td>☐ Housing allowance or residence for personal use</td> </tr> <tr> <td>☐ Travel for companions</td> <td>☐ Payments for business use of personal residence</td> </tr> <tr> <td>☐ Tax indemnification and gross-up payments</td> <td>☐ Health or social club dues or initiation fees</td> </tr> <tr> <td>☐ Discretionary spending account</td> <td>☐ Personal services (such as maid, chauffeur, chef)</td> </tr> </table>	☐ 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)			
☐ 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.	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. <table border="0"> <tr> <td>☒ Compensation committee</td> <td>☐ Written employment contract</td> </tr> <tr> <td>☐ Independent compensation consultant</td> <td>☒ Compensation survey or study</td> </tr> <tr> <td>☐ Form 990 of other organizations</td> <td>☒ Approval by the board or compensation committee</td> </tr> </table>	☒ Compensation committee	☐ Written employment contract	☐ Independent compensation consultant	☒ Compensation survey or study	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee					
☒ 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: <table border="0"> <tr> <td>a Receive a severance payment or change-of-control payment?</td> <td>4a</td> <td>X</td> </tr> <tr> <td>b Participate in or receive payment from a supplemental nonqualified retirement plan?</td> <td>4b</td> <td>X</td> </tr> <tr> <td>c Participate in or receive payment from an equity-based compensation arrangement?</td> <td>4c</td> <td>X</td> </tr> </table> If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	a Receive a severance payment or change-of-control payment?	4a	X	b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X	c Participate in or receive payment from an equity-based compensation arrangement?	4c	X		
a Receive a severance payment or change-of-control payment?	4a	X									
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X									
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X									
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: <table border="0"> <tr> <td>a The organization?</td> <td>5a</td> <td>X</td> </tr> <tr> <td>b Any related organization?</td> <td>5b</td> <td>X</td> </tr> </table> If "Yes" on line 5a or 5b, describe in Part III.	a The organization?	5a	X	b Any related organization?	5b	X					
a The organization?	5a	X									
b Any related organization?	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: <table border="0"> <tr> <td>a The organization?</td> <td>6a</td> <td>X</td> </tr> <tr> <td>b Any related organization?</td> <td>6b</td> <td>X</td> </tr> </table> If "Yes" on line 6a or 6b, describe in Part III.	a The organization?	6a	X	b Any related organization?	6b	X					
a The organization?	6a	X									
b Any related organization?	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										

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

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				
1 CLAUDIA WELSH DIR. STRATEGIC DEVELOPMENT	(i) 150,879.	0.	0.	0.	0.	150,879.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
2 RANDY 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.
3 LISA 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	(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) 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.

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
Inspection**

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

Employer identification number
59-0995106

Part I Types of Property

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

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

Schedule M (Form 990) 2020

JSA

0E1298 1.000

4182SO 702V 2/21/2022 9:21:24 AM V 20-7.17

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)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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.

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)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

2020Open to Public
Inspection

Name of the organization

DR. STANLEY AND PEARL GOODMAN JFS

OF BROWARD COUNTY, INC.

Employer identification number

59-0995106

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

	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
							Yes	No
(1)	JFS OF BROWARD FOUNDATION, INC. 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)								

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

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			
(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

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 - FY21

	FY21 Budget
INCOME	
PROGRAM FEES	
PROGRAM FEE INCOME	572,404
NEW PROGRAM INCOME	100
<i>Total Program Fees</i>	572,504
FUNDRAISING	
INDIVIDUAL & CORPORATE DONATIONS	805,727
EVENT INCOME	368,354
FOUNDATION INCOME	193,500
JEWISH FEDERATION OF BROWARD	500,000
BEQUEST INCOME	-
<i>Total Fundraising</i>	1,867,581
GRANTS	
CLAIMS CONFERENCE GRANT INCOME	21,144,361
GRANT INCOME	1,733,426
JEWISH FEDERATION OF BROWARD	602,500
JFS FOUNDATION	2,306,176
<i>Total Grants</i>	25,786,463
OTHER INCOME	
INKIND DONATIONS	254,000
INVESTMENT INCOME	15,000
TOTAL INCOME	28,495,548
EXPENSES	
PERSONNEL RELA	
PAYROLL EXPENSES	4,339,213
FRINGE BENEFITS	894,986
STAFF RELATED EXPENSES	189,811
<i>Total Personnel Related Costs</i>	5,424,011
PROGRAM COSTS	
CLIENT ASSISTANCE AND PROGRAM COSTS	21,308,174
NEW PROGRAM COSTS	100
<i>Total Program Costs</i>	21,308,274
FUNDRAISING AND MARKETING COSTS	
MARKETING AND PROMOTIONAL	142,734
FUNDRAISING & EVENT EXPENSE	112,900
<i>Total Fundraising and Marketing</i>	255,634

ADMINISTRATION

RENT AND OCCUPANCY COSTS	260,562
OFFICE EXPENSES	210,643
TECHNOLOGY	131,984
INSURANCE EXPENSES	86,710

<i>Total Administration</i>	689,898
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PROFESSIONAL FEES AND OTHER

PROFESSIONAL FEES	319,680
OTHER EXPENSES	96,000

<i>Total Professional Fees and Other</i>	415,680
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INKIND EXPENSES

INKIND EXPENSES	254,000
ALLOCATIONS	-

TOTAL EXPENSES	28,347,498
-----------------------	-------------------

T INCOME (LOSS)	148,050
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**Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates**

Consolidated Financial Statements
June 30, 2021 and 2020

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

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Independent Auditor's Report

To the Board of Directors of
Dr. Stanley and Pearl Goodman JFS of
Broward County, Inc. and Affiliates

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 statement of financial position as of June 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Other Matter - Prior Year Consolidated Financial Statements

The consolidated financial statements of the Organization as of and for the year ended June 30, 2020 were audited by Morrison, Brown, Argiz & Farra, LLC ("MBAF"), whose partners and professional staff joined BDO USA, LLP as of January 16, 2021, and has subsequently ceased operations. MBAF expressed an unmodified opinion on those statements in their report dated January 27, 2021.

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.

Boca Raton, Florida
January 18, 2022

BDO USA, LLP
Certified Public Accountants

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

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30,

ASSETS	2021	2020
Cash and cash equivalents	\$ 6,040,287	\$ 6,717,476
Investments at fair value	16,886,261	10,222,114
Receivables:		
Grants and other receivables	507,962	322,321
Program service receivables	430,715	617,790
Pledges receivable, net	187,484	928,165
Prepaid expenses and other assets	469,264	540,655
Property and equipment, net	406,983	513,514
TOTAL ASSETS	\$ 24,928,956	\$ 19,862,035
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	\$ 1,963,416	\$ 1,616,192
Paycheck Protection Program loan	-	2,341,100
Deferred revenue	296,033	656,561
TOTAL LIABILITIES	2,259,449	4,613,853
COMMITMENTS AND CONTINGENCIES (NOTES 3, 10, 12, 13, 15 & 17)		
NET ASSETS		
Without donor restrictions	15,890,927	9,760,071
With donor restrictions	6,778,580	5,488,111
TOTAL NET ASSETS	22,669,507	15,248,182
TOTAL LIABILITIES AND NET ASSETS	\$ 24,928,956	\$ 19,862,035

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

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

**CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30,**

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT						
Claims Conference grants	\$ 21,788,311	\$ -	\$ 21,788,311	\$ 20,152,219	\$ -	\$ 20,152,219
United Jewish Community of Broward County, Inc. allocation	582,500	-	582,500	582,500	-	582,500
United Jewish Community of Broward other grants and contributions	639,232	-	639,232	218,500	-	218,500
Other grants	522,982	-	522,982	619,758	-	619,758
Program service fees	2,418,266	-	2,418,266	2,476,408	-	2,476,408
Public support and other (includes in-kind support of \$412,350 and \$447,382, respectively)	2,864,545	282,699	3,147,244	2,081,851	305,599	2,387,450
Special events, net of expenses of \$144,587 for year ended June 30, 2020	-	-	-	143,642	-	143,642
Investment income, net	1,303,569	1,065,590	2,369,159	151,555	132,821	284,376
Net assets released from restrictions	57,820	(57,820)	-	14,376	(14,376)	-
TOTAL REVENUES AND OTHER SUPPORT	30,177,225	1,290,469	31,467,694	26,440,809	424,044	26,864,853
EXPENSES						
Program services	23,849,926	-	23,849,926	21,851,401	-	21,851,401
Supporting services	2,113,835	-	2,113,835	1,946,479	-	1,946,479
Management and general	423,708	-	423,708	423,818	-	423,818
Fundraising	26,387,469	-	26,387,469	24,221,698	-	24,221,698
TOTAL EXPENSES						
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	6,130,856	1,290,469	7,421,325	2,219,111	424,044	2,643,155
NET ASSETS AT BEGINNING OF YEAR	9,760,071	5,488,111	15,248,182	7,540,960	5,064,067	12,605,027
NET ASSETS AT END OF YEAR	\$ 15,890,927	\$ 6,778,580	\$ 22,669,507	\$ 9,760,071	\$ 5,488,111	\$ 15,248,182

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

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

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021**

	Program Services	Supporting Services		Total Supporting Services	Total Expenses
		Management and General	Fundraising		
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 functional expenses	\$ 23,849,926	\$ 2,113,835	\$ 423,708	\$ 2,537,543	\$26,387,469

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

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

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	Program Services	Supporting Services		Total Supporting Services	Total Expenses
		Management and General	Fundraising		
Salaries	\$ 12,374,504	\$ 1,240,865	\$ 289,763	\$ 1,530,628	\$ 13,905,132
Employee benefits and related costs	1,916,198	202,712	57,738	260,450	2,176,648
Direct assistance to Claims Conference clients	3,088,650	-	-	-	3,088,650
Direct assistance to other program clients	1,819,870	-	-	-	1,819,870
Rent - premises	265,177	46,543	15,307	61,850	327,027
Insurance	125,486	68,915	440	69,355	194,841
Advertising and marketing	150,733	5,634	13,678	19,312	170,045
Printing	17,588	3,116	1,348	4,464	22,052
Conferences, meetings and training	31,841	2,791	575	3,366	35,207
Dues and subscriptions	54,874	7,174	4,361	11,535	66,409
Contract services	476,211	-	-	-	476,211
Professional fees	310,091	172,248	24,320	196,568	506,659
Office	343,379	40,927	9,517	50,444	393,823
Travel and automobile	110,431	10,077	2,299	12,376	122,807
Postage and delivery	22,023	2,405	1,240	3,645	25,668
Telephone and internet	77,315	10,615	2,779	13,394	90,709
In-kind expenses	447,382	-	-	-	447,382
Depreciation and amortization	40,439	94,392	-	94,392	134,831
Interest expense	-	14,431	-	14,431	14,431
Other	179,209	23,634	453	24,087	203,296
Total functional expenses	\$ 21,851,401	\$ 1,946,479	\$ 423,818	\$ 2,370,297	\$24,221,698

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

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

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30,

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 7,421,325	\$ 2,643,155
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	117,940	134,831
Gain on forgiveness of Payroll Protection Program loan	(2,341,100)	-
Net realized/unrealized (gains) losses on investments	(2,385,797)	11,081
Accretion of discount on pledge receivable	(263,903)	(133,484)
Change in operating assets and liabilities:		
Decrease (increase) in:		
Grants and other receivables	(185,641)	(221,605)
Program service and pledge receivables	241,659	(572,104)
Prepaid expenses and other assets	71,391	16,720
(Decrease) increase in:		
Accounts payable and accrued expenses	347,224	51,609
Deferred revenue	(360,528)	248,620
TOTAL ADJUSTMENTS	(4,758,755)	(464,332)
NET CASH PROVIDED BY OPERATING ACTIVITIES	2,662,570	2,178,823
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(11,409)	(79,940)
Proceeds from the sale of investments	646,785	3,263,665
Purchases of investments	(4,925,135)	(7,013,429)
NET CASH USED IN INVESTING ACTIVITIES	(4,289,759)	(3,829,704)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Paycheck Protection Program loan	-	2,341,100
Collection on endowed pledge receivable	950,000	507,260
NET CASH PROVIDED BY FINANCING ACTIVITIES	950,000	2,848,360
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(677,189)	1,197,479
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	6,717,476	5,519,997
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 6,040,287	\$ 6,717,476

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

Cash paid for interest	\$ 15,130	\$ 14,431
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The accompanying notes are an integral part of these consolidated financial statements.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

1. ORGANIZATION

Organization

Dr. Stanley and Pearl Goodman JFS of Broward County, Inc. ("JFS" and, together with its affiliates, the "Organization") is a not-for-profit organization incorporated in the State of Florida in January 1963, to provide various services, primarily to the members of the Jewish community in Broward County, Florida. The services include counseling, care management, and financial assistance to those in need.

On April 8, 2014, Jewish Family Services of Broward Foundation, Inc. (the "Foundation") was formed as a separate fundraising entity to raise and distribute funds for the benefit of JFS to further provide for the advocacy and resources for Jewish Family Services in Broward County. The Foundation was organized as a non-profit organization under the provisions of Chapter 617 of the Florida Statutes.

Jewish Family Home Care, Inc. ("JFHC"), was formed on March 18, 2015 as a separate 501(c)(3) non-profit organization to provide homecare and housekeeping services to members of the senior community living in Broward County, Florida. On March 20, 2019, the JFHC acquired 100% interest in Nursing Plus of Broward, LLC ("Nursing Plus Broward"). Nursing Plus Broward is a Medicare Certified Home Health Agency (NOTE 16).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation and Principles of Consolidation

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. 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 Investment.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

The fee-for-service receivables of approximately \$455,000 and \$670,000 at June 30, 2021 and 2020, respectively, are presented net of contractual adjustments and an estimated allowance for doubtful accounts of approximately \$24,500 and \$52,000 at June 30, 2021 and 2020, 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.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. Investments 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.

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:

Furniture and equipment	7 years
Computer equipment	3 years
Vehicles	7 years
Leasehold improvements	over term of lease

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 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.

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.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition – Contributions (Continued)

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, 2021 and 2020, the Organization received support in the amount of approximately \$1,222,000 and \$801,000, respectively, and it is reflected within the Consolidated Statements of Activities as "United Jewish Community of Broward County, Inc. allocation and grants". 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 adopted Accounting Standards Codification ("ASC") Topic 606, Revenue from Contracts with Customers ("Topic 606") on July 1, 2020 using the modified retrospective method applied to all contracts not completed as of the date of the adoption. The Organization applies 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.

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 and are recognized at the point in time in which the services relate. Individuals are provided with counseling related services, which are accounted for as a single performance obligation.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Goods and Services

The Organization receives donated goods, foods, and services and records the in-kind donation when there is an objective basis available to measure the value. 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.

Functional Allocation of 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.

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, 2021, and 2020, 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, 2021 and 2020 approximately 72% and 76%, 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, 2020, approximately 85%, of the pledges receivable is due from one donor (NOTE 6).

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2021 and 2020.

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.

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.

Risk and Uncertainties

Since January 2020, the coronavirus ("COVID-19") outbreak has caused substantial disruption in international and U.S. economics and markets. On March 11, 2020 the World Health Organization designated COVID-19 as a pandemic. While the Organization did not incur significant disruptions during the years ended June 30, 2021, from COVID-19, the Organization is unable to predict the impact that COVID-19 will have on the financial position and change in net assets due to numerous uncertainties. These uncertainties include the severity of the virus, the duration of the outbreak, governmental, or other actions (which include promotion of social distancing), or changes to the Organization operations.

Adopted Accounting Pronouncements

Revenue from Contracts with Customers

The Organization adopted ASC Topic 606 beginning July 1, 2020, using the modified retrospective method applied to all contracts not completed as of the date of the adoption. Under Topic 606, revenue is recognized when a customer obtains control of promised goods or services in an amount that reflects the consideration the entity expects to receive in exchange for those goods or services. In addition, the update requires disclosure of the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Organization determined that the adoption of Topic 606 did not have a material effect on beginning net asset balances because revenue is recognized as services are provided under both the current and prior accounting rules and as such no cumulative-effect adjustment in net assets was recorded as a result of the adoption of Topic 606.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adopted Accounting Pronouncements (Continued)

Fair Value Measurement: Disclosure Framework - Changes to Disclosure Requirements for Fair Value Measurement

Accounting Standard Update ("ASU") 2018-13, Fair Value Measurement: Disclosure Framework – Changes to Disclosure Requirements for Fair Value Measurement, was issued as part of the Financial Accounting Standards Board ("FASB") disclosure framework project to improve the effectiveness of disclosures about fair value measurements required under ASC 820. The ASU amends the disclosure requirements for recurring and nonrecurring fair value measurements by removing, modifying and adding certain disclosures. This ASU is effective for fiscal years beginning after December 15, 2019. The Organization adopted this ASU during the year ended June 30, 2021, and there was no significant impact on the consolidated financial statements.

Recent Accounting Pronouncements - Not Adopted

Lease Accounting

In February 2016, the FASB issued an accounting standard update which amends existing lease guidance. The update requires lessees to recognize a right-of-use asset and related lease liability for many operating leases now currently off-balance sheet under current U.S. GAAP. Also, the FASB has issued amendments to the update with practical expedients related to land easements and lessor accounting. The Organization is currently evaluating the effect the update will have on its consolidated financial statements.

The update originally required transition to the new lease guidance using a modified retrospective approach which would reflect the application of the update as of the beginning of the earliest comparative period presented. A subsequent amendment to the update provides an optional transition method that allows entities to initially apply the new lease guidance with a cumulative-effect adjustment to the opening balance of equity in the period of adoption. If this optional transition method is elected, after the adoption of the new lease guidance, the Organization's presentation of comparative periods in the consolidated financial statements will continue to be in accordance with current lease accounting. The update is effective for fiscal years beginning after December 15, 2019, and for interim periods within fiscal years beginning after December 15, 2020, with early application permitted. The effective dates have tentatively been extended to fiscal years beginning after December 15, 2021, and for interim periods within fiscal years beginning after December 15, 2022. The Organization is evaluating the method of adoption it will elect.

Credit Losses

In June 2016, the FASB issued ASU 2016-13, Financial Instruments – Credit Losses (Topic 326). The main objective of this update is to provide financial statement users with more useful information in decision-making related to expected credit losses on financial instruments and other commitments to extend credit held by a reporting entity. The amendment replaces the incurred loss impairment methodology in current U.S. GAAP with a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates. The ASU was subsequently updated by ASU 2019-10, which finalized various effective dates on the implementation of the standard. The guidance is effective for fiscal years beginning after December 15, 2022, including interim periods within those years. The Organization is currently evaluating the effect the update will have on its consolidated financial statements.

Reference Rate Reform

In March 2020, the FASB issued an ASU to provide guidance related to recognizing the effects of reference rate reform on financial reporting. The update is effective for all entities as of March 12, 2020 through December 31, 2022. The Organization is currently evaluating the potential accounting, transition, and disclosure effects the update will have on its consolidated financial statements.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recent Accounting Pronouncements - Not Adopted (Continued)

Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets

In September 2020, the FASB issued an accounting standard update to increase the transparency of contributed nonfinancial assets for not-for-profit entities through enhancements to presentation and disclosure. The update is effective for financial statements issued for fiscal years beginning after June 15, 2021, and interim periods within fiscal years beginning after June 15, 2022, with early application permitted. The Organization is currently evaluating the effect the update will have on its consolidated financial statements.

Reclassification

Certain items in the 2020 consolidated financial statements were reclassified to conform to the 2021 presentation.

3. LIQUIDITY MANAGEMENT AND AVAILABILITY OF RESOURCES

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization considers general expenditures to be all expenditures related to its ongoing activities to accomplish its mission as well as the conduct of services undertaken to support those activities, to be general expenditures. The Organization holds cash in various interest-bearing bank accounts with well-known financial institutions. Additionally, the Organization has adopted investment and spending policies that attempt to provide a predictable stream of income to programs and operations supported by its investments. Furthermore, the Board reviews the consolidated Statements of Financial Position and consolidated Statements of Activities results periodically. The Organization also has a line of credit available which can be used to meet general expenditures within one year (NOTE 10).

The Organization's financial assets available within one year of the Consolidated Statements of Financial Position date for general expenditures are as follows as of June 30,:

	<u>2021</u>	<u>2020</u>
Cash	\$ 6,040,287	\$ 6,717,476
Grants and other receivables, net	507,962	322,321
Program service receivables, net	430,715	617,790
Pledges receivable due in less than one year	115,195	242,068
Investments at fair value	<u>16,886,261</u>	<u>10,222,114</u>
Total financial assets available within one year	23,980,420	18,121,769
Less: amounts unavailable to management due to donor imposed restrictions	<u>(6,779,080)</u>	<u>(5,488,111)</u>
Total financial assets available to management	<u>\$ 17,201,340</u>	<u>\$ 12,633,658</u>

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

4. INVESTMENTS

At June 30, 2021 and 2020, 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.

Investments consist of the following at June 30:

	Federation managed investments	Investments within brokerage accounts	2021 Total
	\$ -	\$ 6,836,235	\$ 6,836,235
Money market fund	940,057	5,563,551	6,503,608
Domestic equities	961,352	677,631	1,638,983
Fixed income	800,682	1,106,753	1,907,435
International equities			
	\$ 2,702,091	\$ 14,184,170	\$ 16,886,261
	Federation managed investments	Investments within brokerage accounts	2020 Total
	\$ -	\$ 3,221,456	\$ 3,221,456
Domestic equities	630,573	3,318,301	3,948,874
Fixed income	780,299	571,493	1,351,792
International equities	823,945	876,047	1,699,992
	\$ 2,234,817	\$ 7,987,297	\$ 10,222,114

The following schedule summarizes the investment return related to Investments for the years ended June 30:

	Federation managed investments	Investments within brokerage accounts	2021 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
	Federation managed investments	Investments within brokerage accounts	2020 Total
Interest and dividend income	\$ 147,180	\$ 148,698	\$ 295,878
Net realized/unrealized (losses) gains	(136,504)	144,537	8,033
Fees	(7,409)	(12,126)	(19,535)
	\$ 3,267	\$ 281,109	\$ 284,376

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

5. 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, 2021 and 2020.

Money market funds and equities: valued at the closing price reported in the active market on which the securities are traded.

The following tables set forth by level, within the fair value hierarchy, the Organization's investments at fair value as of June 30, 2021 and 2020:

Description	6/30/2021	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)
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	\$ -	\$ -

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

5. FAIR VALUE MEASUREMENTS (CONTINUED)

Description	6/30/2020	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)
Assets:				
Money market funds	\$ 3,221,456	\$ 3,221,456	\$ -	\$ -
Equities:				
Domestic	3,948,874	3,948,874	-	-
Fixed Income	1,351,792	1,351,792	-	-
International	1,699,992	1,699,992	-	-
	<u>\$ 10,222,114</u>	<u>\$ 10,222,114</u>	<u>\$ -</u>	<u>\$ -</u>

6. PLEDGES RECEIVABLE, NET

Pledges receivable are expected to be realized in the following periods at June 30,:

	2021	2020
Less than one year	\$ 115,195	\$ 242,068
One to five years	75,000	-
More than five years	-	950,000
Total pledges receivable	190,195	1,192,068
Less: discounts to net present value	(2,711)	(263,903)
Pledges receivable, net	<u>\$ 187,484</u>	<u>\$ 928,165</u>

Pledges to be received after one year were discounted using rates ranging from interest rate of 3.75% - 7.50%. During the year ended June 30, 2021, a donor paid a pledge in the amount of \$950,000 that was initially to be collected upon the death of the donor.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

7. PROPERTY AND EQUIPMENT, NET

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

	<u>2021</u>	<u>2020</u>
Leasehold improvements	\$ 606,737	\$ 606,737
Furniture and equipment	61,947	59,672
Computer equipment	151,288	142,154
Vehicles	<u>18,500</u>	<u>18,500</u>
	838,472	827,063
Less: Accumulated depreciation and amortization	<u>(431,489)</u>	<u>(313,549)</u>
Property and equipment, net	<u>\$ 406,983</u>	<u>\$ 513,514</u>

Depreciation and amortization for the years ended June 30, 2021 and 2020 was approximately \$118,000 and \$135,000, respectively.

8. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses consist of the following at June 30,:

	<u>2021</u>	<u>2020</u>
Accounts payable	\$ 1,012,949	\$ 801,147
Accrued payroll	650,007	551,684
Accrued vacation	185,247	187,147
Other accruals	<u>115,213</u>	<u>76,214</u>
	<u>\$ 1,963,416</u>	<u>\$ 1,616,192</u>

9. PAYCHECK PROTECTION PROGRAM LOAN

On April 21, 2020, the Organization received loans totaling approximately \$2,341,000 under the Paycheck Protection Program ("PPP") authorized by the Coronavirus Aid, Relief, and Economic Security Act that was signed into law on March 27, 2020. The Organization used the funds for payroll, rent, utilities, and other forgivable expenses. The proceeds from the loan were originally recognized as a financial liability in accordance with FASB ASC 470. During the year ended June 30, 2021, the Organization was granted forgiveness and legally released from the obligation by the Small Business Administration and recognized the proceeds as revenue for the year ended June 30, 2021. The forgiveness of approximately \$2,341,000, which also includes interest incurred and forgiven on the loan, is reflected within the accompanying Consolidated Statements of Activities and within from the Paycheck Protection Program Loan Forgiveness for the year ended June 30, 2021.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

10. 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, 2022 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 (3.75% at June 30, 2021 and 2020, respectively).

As of June 30, 2021, and 2020, there was no outstanding balance on this line of credit. Interest expense for the years ended June 30, 2021 and June 30, 2020, was approximately \$15,000 and \$14,000, respectively

11. BOARD DESIGNATED NET ASSETS WITHOUT DONOR RESTRICTIONS

As of June 30, 2021 and 2020, approximately \$91,000 and \$79,000, respectively, of net assets without donor restrictions has been designated by the board for non-specific future purposes. These funds have been invested with the Federation.

12. 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, 2021 and 2020:

	<u>June 30, 2020</u>	<u>Additions</u>	<u>Investment Income</u>	<u>Releases</u>	<u>June 30, 2021</u>
<u>Subject to expenditure for a specific purpose:</u>					
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
<u>Endowment:</u>					
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
	<u>June 30, 2019</u>	<u>Additions</u>	<u>Investment Income</u>	<u>Releases</u>	<u>June 30, 2020</u>
<u>Subject to expenditure for a specific purpose:</u>					
Food Bank - Cupboard	\$ 121,764	\$ 62,484	\$ -	\$ -	\$ 184,248
Seniors	2,110,650	-	-	-	2,110,650
Amounts restricted as for time	82,374	51,472	-	(14,376)	119,470
<u>Endowment:</u>					
Subject to endowment spending policy and appropriation	2,749,279	191,643	132,821	-	3,073,743
Total nets assets with donor restrictions	\$ 5,064,067	\$ 305,599	\$ 132,821	\$ (14,376)	\$ 5,488,111

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

13. ENDOWMENT

The Organization's endowments consist of funds established for a variety of purposes. Its endowments are comprised of donor-restricted endowment funds and funds designated by the board of directors to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the board of directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The State of Florida adopted the Florida Uniform Prudent Management of Institutional Funds Act ("FUPMIFA"). The Organization has interpreted the FUPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions the historical value of donor-restricted endowment funds, which includes (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment and (c) changes to the permanent endowment made in accordance with the direction of the applicable donor gift instrument. Also included in net assets with donor restrictions is accumulated appreciation on donor restricted endowment funds which are available for expenditure in a manner consistent with the standard of prudence prescribed by the FUPMIFA, and deficiencies associated with funds where the value of the fund has fallen below the original value of the gift.

The Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policy of the Organization

For the years ended June 30, 2021 and 2020, 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 at June 30, 2021:

	Without Donor Restrictions	With Donor Restrictions	Total
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

Summary of Endowment Net Assets at June 30, 2020:

	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	\$ 79,013	\$ -	\$ 79,013
Donor-restricted endowment funds	-	2,387,646	2,387,646
	\$ 79,013	\$ 2,387,646	\$ 2,466,659

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

13. ENDOWMENT (CONTINUED)

Changes in endowment net assets for the year ended June 30, 2021:

	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

Changes in endowment net assets for the year ended June 30, 2020:

	Without Donor Restrictions	With Donor Restrictions	Total
Net assets, June 30, 2019	\$ 77,868	\$ 1,889,164	\$ 1,967,032
Contributions	-	365,661	365,661
Interest and dividends	4,440	41,760	46,200
(Loss) gain on investment, net	(3,295)	91,061	87,766
Net assets, June 30, 2020	\$ 79,013	\$ 2,387,646	\$ 2,466,659

	June 30, 2021	June 30, 2020
The portion of perpetual endowment funds that is required to be retained permanently either by explicit donor stipulation or by FUPMIFA	\$ 4,303,236	\$ 2,387,646

During the year ended June 30, 2021, the Organization collected an additional \$100,000 which was not yet invested, and these amounts are presented as assets held in perpetuity within NOTE 12 of the consolidated financial statements. These amounts were invested within the endowment after year-end.

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, 2021 and 2020.

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**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

13. ENDOWMENT (CONTINUED)

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, 2021 and 2020, 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.

14. CLAIMS CONFERENCE GRANT

The Organization received grants from the Claims Conference in the amount of approximately \$21,788,000 and \$20,152,000 for the years ended June 30, 2021 and 2020, respectively. The Claims Conference grants are being used for the social service program for Holocaust survivors administered by the Organization. As of June 30, 2021, the Organization had a grant receivable balance from the Claims Conference in the amount of approximately \$421,000, which is reflected in the Consolidated Statements of Financial Position in the caption "Grants and other receivables, net." Additionally, as of June 30, 2020, the Organization had a deferred revenue balance from the Claims Conference in the amount of approximately \$93,000, which is reflected in the Consolidated Statements of Financial Position in the caption "Deferred revenue."

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, 2021 and 2020. 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, 2021 and June 30, 2020 these amounts were expended for specific assistance as follows:

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Specific assistance	\$ 19,366,066	\$ 17,879,478
Intercompany elimination	<u>(15,548,315) *</u>	<u>(14,790,828) *</u>
Total grant expenditures, net	<u>\$ 3,817,751</u>	<u>\$ 3,088,650</u>

*- 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**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

15. EMPLOYEE BENEFIT PLANS

The Organization sponsors two 403(b) Plans. For the years ended June 30, 2021 and 2020, 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, 2021 and 2020, contributions totaled approximately \$83,000 and \$56,000, 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, 2021 and 2020, contributions totaled approximately \$31,000 and \$21,000, 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, 2021 and 2020. The cost of the acquisition is included with "Prepaid expenses and other assets" on the Consolidated Statements of Financial Position.

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 in 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 expires in April 2022.

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, 2021 approximate the following:

Years ending June 30,:	
2022	\$ 280,000
2023	207,000
2024	122,000
2025	122,000
2026	122,000
Thereafter	367,000
	<u>\$ 1,220,000</u>

Rent expense, including equipment rentals, amounted to approximately \$303,000 and \$327,000 for the years ended June 30, 2021 and 2020, respectively.

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

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

17. COMMITMENTS AND CONTINGENCIES (CONTINUED)

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.

18. SUBSEQUENT EVENTS

Subsequent Events

The Organization has evaluated subsequent events through January 18, 2022, which is the date the consolidated financial statements were available to be issued.



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552845
May 02, 2012 LTR 4168C 0
59-0995106 000000 00

00044459

BODC: TE

JEWISH FAMILY SERVICE INC OF
BROWARD COUNTY FLORIDA
100 SOUTH PINE ISLAND ROAD STE 230
PLANTATION FL 33324



040953

Employer Identification Number: 59-0995106
Person to Contact: Mrs. Jones
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 22, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in January 1963.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

(OVER)

4077552845
May 02, 2012 LTR 4168C 0
59-0995106 000000 00
00044460

JEWISH FAMILY SERVICE INC OF
BROWARD COUNTY FLORIDA
100 SOUTH PINE ISLAND ROAD STE 230
PLANTATION FL 33324

If you have any questions, please call us at the telephone number
shown in the heading of this letter.

Sincerely yours,

Cindy Thomas

Cindy Thomas
Manager, EO Determinations



**Goodman Jewish
Family Services**
of BROWARD COUNTY

Board Members

Officers

Chairman: Doug Jacobs

Chair of Finance Committee: Stephen Jackman

Secretary: Doug Cohen

Vice Chair, Personnel Committee: Marcy Hoffman

Vice Chair-At-Large: Barbara Goldberg

Vice Chair-At-Large: Jodi Berman

Chair of Governance Committee: William Gross, Esq.

Chair of Development Committee: Wendi Norris

Board Members

Steven B. Africk

Benjamin J. Genet

Abby M. Freedman

Zachary Hoffman

Lisa Kasten

Lili Lowell

Marc Lowell

David Malcun

Mike Masarek

The Hon. Jared Moskowitz

Ronit Neuman

Dr. Sheldon Ross

Eris Sandler

David Schulman

Sharon Schwartz

Seth Wise

Emeritus Board Members

Dr. Stanley and Pearl Goodman

Contributions to Nonprofits "Donation Request" Application - Submission #262

Date Submitted: 5/5/2022

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2022 - 2023 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 17, 2022.

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

Organization Information

Organization Name*

Hillsboro Lighthouse Preservation Society

Address*

901-C Hillsboro Mile

City*

Hillsboro Beach

State*

Florida

Zip Code*

33062

Contact Person*

Ken Herman

Title*

President

Phone Number*

19547811206

Email*

president@hillsborolighthouse.org

Federal Identification Number (FIN)*

65-0803910

DUNS*

N/A

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

N/A

Request Information

Project/Program Name*

Hillsboro Lighthouse Preservation

Requested Funding Amount*

2500.00

Project/Program Details

Briefly describe your organization*

We preserve the Hillsboro Inlet Lighthouse and ensure that it maintains operations throughout the year.

Explain the objectives of your project*

Historically maintain the Hillsboro Inlet Lighthouse so that all of the people in the surrounding municipalities can enjoy and visit this historical structure.

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*

All individuals in the surrounding municipalities are affected by the lighthouse's operation.

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*

Continued operation of the lighthouse

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*

Ken

Last Name*

Herman

Title*

President

Date*

05-05-2022

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 - 990 Form.pdf

Organization Annual Budget*

FY 2022 HLPS.docx

Audited Financial Statement*

HLPS - Audited Financial
Statement.docx

501(C)(3) Determination Letter*

HLPS - IRS Letter.pdf

Board of Directors List*

HLPS - 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.



MMY PATRONIS
CHIEF FINANCIAL OFFICER

**STATE OF FLORIDA
DEPARTMENT OF FINANCIAL SERVICES
DIVISION OF WORKERS' COMPENSATION**

**** CERTIFICATE OF ELECTION TO BE EXEMPT FROM FLORIDA WORKERS' COMPENSATION LAW ****

NON-CONSTRUCTION INDUSTRY EXEMPTION

This certifies that the individual listed below has elected to be exempt from Florida Workers' Compensation law.

EFFECTIVE DATE: 8/8/2019

EXPIRATION DATE: 8/7/2021

PERSON: KENNETH J HERMAN

EMAIL: PRESIDENT@HILLSBOROLIGHTHOUSE.ORG

FEIN: 650803910

BUSINESS NAME AND ADDRESS:

HILLSBORO LIGHTHOUSE PRESERVATION SOCIETY, INC.

101 N. RIVERSIDE DR. SUITE 205

POMPANO BEACH, FL 33062

SCOPE OF BUSINESS OR TRADE:

Amusement Park or Exhibition
Operation & Drivers

IMPORTANT: Pursuant to Chapter 440.05(14), F.S., an officer of a corporation who elects exemption from this chapter by filing a certificate of election under this section may not recover benefits or compensation under this chapter. Pursuant to Chapter 440.05(12), F.S., Certificates of election to be exempt... apply only within the scope of the business or trade listed on the notice of election to be exempt. Pursuant to Chapter 440.05(13), F.S., Notices of election to be exempt and certificates of election to be exempt shall be subject to revocation if, at any time after the filing of the notice or the issuance of the certificate, the person named on the notice or certificate no longer meets the requirements of this section for issuance of a certificate. The department shall revoke a certificate at any time for failure of the person named on the certificate to meet the requirements of this section.



	Last Year Adopted 2022	Current Year Proposed 2023
Resource Available:		
LBTS	\$2,500.00	\$2,500.00
Federal Funding	0	0
State Funding	0	0
Other Local Government Funding	\$5,000.00	\$5,000.00
Foundation Grants	0	0
User Fees	0	0
Other Revenue Sources	\$20,000.00	\$30,000.00
Total Resources Available:	\$275000.00	\$37,500.00
Sources Allocated:		
Salaries	0	0
Benefits	0	0
Supplies / Publications	\$8,500.00	\$9,500.00
Contractual Services (Boat Rental)	\$9,000.00	\$15,000.00
Liability Insurance	\$5,000.00	\$6,500.00
Web Services (web camera)	\$1,500.00	\$1,500.00
Other (Storage Rental)	\$3,500.00	\$5,000.00
Total Resources Allocated	\$27,500.00	\$37,500.00

Hillsboro Lighthouse Preservation Society, Inc.
P.O. Box 610236
(954) 942-2102
www.HillsboroLighthouse.org



The Hillsboro Lighthouse Preservation Society does not currently have an Audited Financial Statement available at this time.

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.



Title	Name
President	Ken Herman
Vice-President	Ed Dietrich Jr.
Secretary	Jack Burrie
Treasurer	Charles Seitz
Director	Arthur Makenian
Director	Linda Peck
Director	Betsy Slagle
Director	David DeJesus
Director	Susan Williams
Director	Debbie Divich
Director	Bill Slager
Director	Dave Noderer
Director	Fred Maclean Jr.
Director	Ralph Krugler
Director	Pam Wunderlich
Director	Christina Doone

Contributions to Nonprofits "Donation Request" Application - Submission #279

Date Submitted: 6/9/2022

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2022 - 2023 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 17, 2022.

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

Organization Information

Organization Name*

House of Hope, Inc.

Address*

908 SW 1st Street

City*

Fort Lauderdale

State*

FL

Zip Code*

33312

Contact Person*

Sue Glasscock

Title*

CEO

Phone Number*

954-524-8989

Email*

development@houseofhope.org

Federal Identification Number (FIN)*

23-7014595

DUNS*

029371820

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

F22

Request Information

Project/Program Name*

Residential Substance Abuse Treatment

Requested Funding Amount*

\$5,000

Project/Program Details

Briefly describe your organization*

For over 50 years, House of Hope has provided the tools to achieve recovery from addiction and address mental health issues for over 400 men and women each year in Broward County, thereby transforming lives, their families and their communities. As Broward County's largest and oldest provider of long-term residential treatment for substance use disorder, with co-occurring mental illness for indigent men and women, House of Hope plays a critical role in the continuum of care for these individuals, providing hope and healing to those with little or no alternatives. Our holistic approach to treatment is designed to decrease future homelessness, crime, recidivism and incarceration, as well as the short and long-term costs associated with them.

House of Hope operates 24 hours a day, 365 days a year and plays a key 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 members of society.

Explain the objectives of your project*

For our clients, treatment most often begins in one of two Fort Lauderdale residential settings: House of Hope for men and Stepping Stones for women. Both are 24/7/365 facilities that provide housing, meals, case management and care for residents. Whether it is a substance use disorder alone or, more likely, one combined with mental health issues, House of Hope has the capacity to treat 138 individuals at any given time through evidence-based curriculum and a recovery-oriented system of care. The curriculum includes individual and group therapy, psychoeducational services, 12-step meetings, a GED program, and job skills and vocational trainings as well as aftercare and outpatient services as appropriate.

In the upcoming fiscal year, which begins July 1, we expect to serve approximately 400 clients through our residential treatment program. According to the CDC, as of June 2020, 13% of Americans reported starting or increasing substance use as a way of coping with stress and the emotions associated with the ongoing COVID-19 pandemic. And according to the American Medical Association, in December 2020 more than 40 states had seen increases in opioid-related mortality along with ongoing concerns for those with substance use disorders. There was a serious substance abuse problem in the country prior to the COVID-19 pandemic, and we know that the effects of these past two years have undoubtedly made a dire situation even worst.

When a person arrives on House of Hope's doorstep, they are frequently homeless, addicted and without money or support and do not have anywhere else to turn to for help. At House of Hope, our goal is to rehabilitate these struggling individuals and provide them with an opportunity to reunite with their families, rebuild relationships, seek and maintain steady, gainful employment, and develop a support system that helps them adhere to their sobriety long-term.

This \$5,000 grant from Lauderdale-by-the-Sea would be used for operating support of House of Hope and will help ensure we are able to continue to provide a highly structured, residential environment in which the primary goals are the treatment of substance abuse, as well as co-occurring mental health issues while promoting personal growth and accountability.

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

Program Details

No file chosen

Optional file upload.

Target Population

Define the target population for your project*

The majority of House of Hope's population each year comes from homelessness, indigence or correctional facilities, most often for offenses related to their substance abuse. On any given day, over 50% of our clients are homeless, many of which have hit rock bottom, having lost jobs, homes, children and families as a result of their addiction.

Addiction has many complicated variables that can be even more complex when clients have mental health issues like PTSD or anxiety disorders, which the majority of our clients do – these conditions are also inextricably mixed with homelessness. SAMHSA estimates that one in every five people experiencing homelessness have had a serious mental health issue and a similar percentage suffer from a chronic substance use disorder.

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*

Success looks different for every client that comes through House of Hope. With our holistic approach to treatment and case management, our goal is to meet each client where they are at and devise an individualized plan from day one that helps the client achieve the goals they'd like to work towards while in treatment and thereafter. The main goal is always to achieve a life of sobriety; however, some clients need to work towards securing their birth certificate so they can obtain their driver's license, while others come through who have an Associates Degree and want to move forward in pursuing his/her Bachelor's Degree, in order to gain meaningful employment that can support their family, once their treatment program has been completed. It is House of Hope's goal to ensure we have the necessary tools and resources available to help our clients obtain their goals, and this is done with the help and guidance of our Therapists and Counselors, in addition to our Job Skills Coach and Case Manager.

Within 10 days of intake, client's will have a biopsychosocial assessment completed to determine the best approach for their treatment. In addition, about 40% of our clients will receive a personalized Life Plan with at least 4 attainable goals to work towards through our Road to Independence program, which is designed to address the issues that are ancillary to the client's addiction and increase the likelihood of long-term sobriety. Through this program, clients can obtain job skills training for their desired career path, which in turn, addresses the issues of poor academic achievement and lack of gainful employment with our population. By providing our clients with formal education, job skills training, work force placement, and addressing other roadblocks such as medical issues, transportation, and housing, we decrease dependence on government assistance and provide them with the much needed second chance.

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

Project Evaluation

Program Evaluation Outcome Measures.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*

Tara

Last Name*

Murray

Title*

Development Director

Date*

June 9, 2022

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***

2020-2021 990 House of Hope
Inc.pdf

Organization Annual Budget*

House of Hope Budget 2021-2022.pdf

Audited Financial Statement*

20-21 HOUSE OF HOPE, INC-
AUDITED FINANCIALS.pdf

501(C)(3) Determination Letter*

IRS Tax Exempt Form.pdf

Board of Directors List*

2021-2022 BOARD OF
TRUSTEES.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
Residential Treatment Evaluation Measures**

<u>Short Term Outputs</u>	<u>Outcomes</u>	<u>Measurement Methods</u>
Clients will have a needs assessment completed upon intake	100% of 400 clients will have a biopsychosocial assessment completed within 10 days of intake	Assessment and Life Plan in client's chart
Clients will receive a personalized Life Plan with 4 attainable goals to work towards through the Road to Independence Program	90% of 150 clients will have achieved 85% of their Life Plan goals at the time of discharge	Goal attainment tracking at discharge

The House of Hope, Inc.
908 Southwest 1st Street
Fort Lauderdale, FL 33312

The House of Hope, Inc.:

Enclosed is the 2020 Exempt Organization return, as follows...

2020 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 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

2020 FORM 990

Electronic Filing:

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

EXTENDED TO MAY 16, 2022

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

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

OMB No. 1545-0047

2020**Open to Public Inspection**

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 THE HOUSE OF HOPE, INC.		D Employer identification number 23-7014595
	Doing business as		E Telephone number 954-524-8989
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	908 SOUTHWEST 1ST STREET		
	City or town, state or province, country, and ZIP or foreign postal code FORT LAUDERDALE, FL 33312		G Gross receipts \$ 4,027,649.
F Name and address of principal officer: DON FUCIK SAME AS C ABOVE		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 2020 (Part V, line 2a)	5	56
	6 Total number of volunteers (estimate if necessary)	6	9
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 4,467,051.	Current Year 3,984,524.
	9 Program service revenue (Part VIII, line 2g)	78,151.	4,017.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	356,911.	2,311.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	83,687.	36,797.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,985,800.	4,027,649.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		2,664,121.	2,294,228.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 72,228.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,490,531.	1,359,146.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,154,652.	3,653,374.	
19 Revenue less expenses. Subtract line 18 from line 12	831,148.	374,275.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 4,116,572.	End of Year 4,919,243.
	21 Total liabilities (Part X, line 26)	776,606.	1,203,898.
	22 Net assets or fund balances. Subtract line 21 from line 20	3,339,966.	3,715,345.

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		
	SUSAN GLASSCOCK, CEO				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	MARTHA PARKER	MARTHA PARKER	04/25/22		P02266097
Firm's name	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 File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. THE HOUSE OF HOPE, INC.	Taxpayer identification number (TIN) 23-7014595
	Number, street, and room or suite no. If a P.O. box, see instructions. 908 SOUTHWEST 1ST STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FORT LAUDERDALE, FL 33312	

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

SUSAN GLASSCOCK

- The books are in the care of ► **908 SOUTHWEST 1ST STREET - FORT LAUDERDALE, FL 33312**
Telephone No. ► **954-524-8989** 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 ☒ X**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 \$ 2,233,049. including grants of \$) (Revenue \$ 4,017.)

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 \$ 971,389. 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 \$ 25,627. including grants of \$) (Revenue \$)

OUTPATIENT SERVICES

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

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

4e Total program service expenses 3,230,065.

Form 990 (2020)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

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

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

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 56		
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	
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 9 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 8		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9		X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe 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 **SUSAN GLASSCOCK - 954-524-8989**
908 SOUTHWEST 1ST STREET, FORT LAUDERDALE, FL 33312

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
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(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								452,673.	0.	35,491.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								452,673.	0.	35,491.

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	3,739,923.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	244,601.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			3,984,524.			
Program Service Revenue	2 a PROGRAM FEES	Business Code	624100	4,017.	4,017.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			4,017.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,311.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real (ii) Personal				
b Less: rental expenses		6b					
c Rental income or (loss)		6c					
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses		9b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a MISCELLANEOUS	Business Code	900099	36,797.			36,797.
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			36,797.			
	12 Total revenue. See instructions			4,027,649.	4,017.	0.	39,108.

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	413,336.	355,022.	47,481.	10,833.
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	1,436,701.	1,234,008.	165,039.	37,654.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	14,683.	12,981.	1,244.	458.
9 Other employee benefits	288,917.	255,429.	24,482.	9,006.
10 Payroll taxes	140,591.	124,295.	11,913.	4,383.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	129,720.	87,378.	42,000.	342.
12 Advertising and promotion				
13 Office expenses				
14 Information technology	116,636.	108,268.	7,063.	1,305.
15 Royalties				
16 Occupancy	138,002.	138,002.		
17 Travel	19,576.	19,510.	58.	8.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	24,004.	23,534.	234.	236.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	104,000.	104,000.		
23 Insurance	110,829.	70,935.	39,868.	26.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FOOD AND SUPPLIES	284,205.	283,989.	167.	49.
b REPAIRS AND MAINTENANCE	103,463.	103,018.	259.	186.
c PROGRAM SUPPLIES	101,022.	94,758.	6,039.	225.
d OPERATING SUPPLIES AND	99,366.	92,225.	2,047.	5,094.
e All other expenses	128,323.	122,713.	3,187.	2,423.
25 Total functional expenses. Add lines 1 through 24e	3,653,374.	3,230,065.	351,081.	72,228.
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	1,063,809.	1	1,555,443.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	1,074,422.	3	434,196.
	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	4,964.	8	4,666.
	9 Prepaid expenses and deferred charges	247,763.	9	288,263.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,478,771.		
	b Less: accumulated depreciation	10b 2,643,874.	10c 863,004.	834,897.
	11 Investments - publicly traded securities	816,777.	11	1,393,928.
	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	45,833.	15	407,850.
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,116,572.	16	4,919,243.	
Liabilities	17 Accounts payable and accrued expenses	289,648.	17	184,835.
	18 Grants payable		18	
	19 Deferred revenue		19	537,102.
	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	26,002.	23	
	24 Unsecured notes and loans payable to unrelated third parties	415,613.	24	415,613.
	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	45,343.	25	66,348.
	26 Total liabilities. Add lines 17 through 25	776,606.	26	1,203,898.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,223,919.	27	3,574,848.
	28 Net assets with donor restrictions	116,047.	28	140,497.
	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	3,339,966.	32	3,715,345.
	33 Total liabilities and net assets/fund balances	4,116,572.	33	4,919,243.

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	4,027,649.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,653,374.
3	Revenue less expenses. Subtract line 2 from line 1	3	374,275.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,339,966.
5	Net unrealized gains (losses) on investments	5	1,104.
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	3,715,345.

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

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

Form 990 (2020)

Department of the Treasury
Internal Revenue Service

▶ 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

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.
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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). _____

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.")	3,503,011.	4,217,989.	4,008,011.	4,467,051.	3,984,524.	20,180,586.
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	3,503,011.	4,217,989.	4,008,011.	4,467,051.	3,984,524.	20,180,586.
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.						20,180,586.

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	3,503,011.	4,217,989.	4,008,011.	4,467,051.	3,984,524.	20,180,586.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	171.	7,323.		15,641.	2,311.	25,446.
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.	110,484.
11 Total support. Add lines 7 through 10						20,316,516.
12 Gross receipts from related activities, etc. (see instructions)					12	82,168.
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	99.33 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	99.52 %
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)

- 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**.

	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 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.

	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 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.

	Yes	No
2a		
2b		
3a		
3b		

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

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

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

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

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

Schedule A (Form 990 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 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

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 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
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
1	JIM MORAN FOUNDATION 100 JIM MORAN BLVD DEERFIELD BEACH, FL 33442	\$ 100,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

23-7014595

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

[illegible]

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

2020Open 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) 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					
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		2,937,167.	2,250,284.	686,883.
c Leasehold improvements				
d Equipment		441,899.	393,590.	48,309.
e Other		19,200.		19,200.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				834,897.

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) RESTRICTED CASH	66,348.
(2) DEPOSITS	490.
(3) OTHER RECEIVABLES	341,012.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	407,850.

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	66,348.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	66,348.

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

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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) 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.

Area with horizontal lines for supplemental 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

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 or 990-EZ) 2020

032211 11-20-20

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

SOME OF THE SERVICES PROVIDED:

A. COGNITIVE BEHAVIORAL THERAPY

B. SUBSTANCE ABUSE COUNSELING

C. FAMILY THERAPY

D. MEDICATION MANAGEMENT

E. VOCATIONAL ASSESSMENT/TRAINING

F. ADDICTION AND MENTAL ILLNESS EDUCATION

G. SELF-HELP/PEER SUPPORT GROUPS

SERVICES ARE DESIGNED AND IMPLEMENTED TO:

A. SUPPORT THE RECOVERY, HEALTH, OR WELL-BEING OF THE PERSONS AND/OR
FAMILIES SERVED

B. ENHANCE THE QUALITY OF LIFE OF THE PERSONS SERVED

C. REDUCE SYMPTOMS OR NEEDS AND BUILD RESILIENCE

D. RESTORE AND/OR IMPROVE FUNCTIONING

E. SUPPORT THE INTEGRATION OF THE PERSONS SERVED INTO THE COMMUNITY

SERVICES ARE PROVIDED THROUGH A SEAMLESS SYSTEM OF CARE FOR ADULT MEN
AND WOMEN (18+ YEARS OLD) WITH NEEDS IN ONE OR BOTH AREAS OR IDENTIFIED
CO-OCCURRING DISORDERS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

TO SIX MONTH PROGRAM THAT IS MAINLY DESIGNED TO ADDRESS INDIVIDUALS
WITH CO-OCCURRING DISORDERS. THE FRAMEWORK OF THIS PROGRAM IS SIMILAR
TO THE DEPARTMENT OF CORRECTION PROGRAM BUT DEALS WITH INDIVIDUALS WITH
BOTH MENTAL ILLNESS AND ADDICTION.

THIS PROGRAM HAS A PSYCHIATRIC OVERLAY OF SERVICES AS WELL AS CASE

Name of the organization

THE HOUSE OF HOPE, INC.

Employer identification number

23-7014595

MANAGEMENT TO INTEGRATE THE INDIVIDUAL INTO COMMUNITY SERVICES.

CURRENTLY WE ARE FUNDED FOR 27 BEDS BY THE DEPARTMENT OF CHILDREN AND FAMILIES.

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

ORGANIZATION'S PROCESS TO REVIEW FORM 990 ALL BOARD MEMBERS PROVIDED WITH 990 FOR APPROVAL PRIOR TO MAILING.

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

ENFORCEMENT OF CONFLICTS POLICY CONFLICT OF INTEREST POLICY IS REVIEWED ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION PROCESS FOR TOP OFFICIAL COMPENSATION DETERMINED BY THE BOARD OF DIRECTORS WITH COMPARABLE ENTITIES ON AN ANNUAL BASIS, ALSO BASED ON ANNUAL EVALUATION.

COMPENSATION PROCESS FOR OFFICERS EVALUATIONS ARE PREPARED ANNUALLY BY SUPERVISORS, BASED ON THIS PERFORMANCE EVALUATION SALARIES ARE ADJUSTED.

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

GOVERNING DOCUMENTS DISCLOSURE EXPLANATION DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C

NO CHANGE FROM PRIOR YEAR.

**HOUSE OF HOPE
BUDGET
FOR PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

DETAILS	Budget July 2021 - June 2022
Ordinary Income/Expense	\$
Income	
4301 • Program Fees	40,000.00
4308 • Misc. Income	5,000.00
4312 • Development	309,000.00
4313 • Donor Restricted Contributions	0.00
4316 • Donations - In - Kind	0.00
4315 • Board Fundraising	
4317 • Department of Children & Family	2,029,670.00
4320 • Department Of Correction	1,118,871.00
4324 • Vending Machine	40,000.00
4325 • OP/IOP	2,400.00
4328 • SBA GRANT	
4329 • Broward Match	341,000.00
4326 • HENDERSON	0.00
Total Income	<u>3,885,941.00</u>
Gross Profit	<u>3,885,941.00</u>
Expense	
6019 • Professional Fee	145,000.00
6027 • Room & Board Expense	
6300 • Board Fundraising Expense	0.00
Total 6027 • Room & Board Expense	<u>0.00</u>
6042 • Programs	
6009 • Vehicles	28,000.00
6021 • Client Medications	10,600.00
6024 • Program Supplies	32,000.00
6026 • Program Expenses	38,000.00
6029 • Travel	2,400.00
6030 • Medical procedures and supplies	9,600.00
6059 • *Misc. Expense - COVID 19	6,000.00
6042 • Programs - Other	0.00
Total 6042 • Programs	<u>126,600.00</u>
6043 • Kitchen	
6000 • Food	196,000.00
6050 • Arc Contract	151,200.00
6001 • Kitchen Supplies	25,000.00
Total 6043 • Kitchen	<u>372,200.00</u>
6044 • Occupancy	
6004 • Telephone	24,000.00
6005 • Electric	72,000.00
6007 • Water/Trash Collection	60,000.00
6008 • Utilities	40,026.00
Total 6044 • Occupancy	<u>196,026.00</u>
6045 • Insurance	
6031 • Insurance	149,160.00
6032 • Insurance - Directors & Officer	4,830.00
Total 6045 • Insurance	<u>153,990.00</u>
6046 • Administration / Other	
6011 • Vending machine	25,000.00
6010 • Leased Equipment	12,000.00
6017 • Training	48,000.00
6018 • Office Supplies / Equipment	36,000.00
6023 • Fees & Licenses	20,000.00
6025 • Dues & Subscriptions	6,000.00
6028 • Postage	2,400.00
6036 • Depreciation	107,000.00

DETAILS	Budget
	July 2021 - June 2022
6039 • Computer expenses	120,000.00
6200 • Bank Service Charges	1,200.00
6245 • Misc. Expense	0.00
6080 • Incidental expenses	
6247 • Meeting Expenses	12,000.00
6999 • Marketing & Development	36,000.00
6046 • Administration / Other - Other	0.00
Total 6046 • Administration / Other	425,600.00
6047 • Payroll & related	
6016 • Health Insurance	212,000.00
6034 • Unemployment Tax	16,000.00
6035 • Workman's Comp	153,680.00
6052 • Payroll taxes	162,128.00
6240 • Administrative fees	12,000.00
6320 • Employee payment / bonus	50,000.00
6400 • Simple IRA	18,000.00
6560 • Payroll Expenses	2,054,181.00
6047 • Payroll & related - Other	
Total 6047 • Payroll & related	2,677,989.00
6048 • General	
6002 • Supplies	18,000.00
6003 • Repairs & Maintenance	121,749.00
Total 6048 • General	139,749.00
6099 • Employee Recruitment	68,000.00
6330 • Employee Benefit	0.00
6248 • Prior Year Expense Adjust	
Total Expense	4,305,154.00
Net Ordinary Income	-419,213.00
Other Income/Expense	
Other Income	
4304 • Gain on Sale of Assets	
Loan Forgiveness	415,613.00
4327 • Insurance reimbursement	
4001 • Investment Earnings	
4306 • Interest Income	3,600.00
Total Other Income	419,213.00
Other Expense	
5001 • Amortization of loan costs	
6037 • Mortgage Interest	
6040 • Interest Expense	
Renovation Expenses	
Total Other Expense	0.00
Net Other Income	419,213.00
	0.00
Net Income	0.00

The House of Hope, Inc.

Financial Statements
and Additional Information
For the Years Ended June 30, 2021 and 2020



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The House of Hope, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of The House of Hope, Inc. (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2021 and 2020, 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.

Other Matters

Other 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* (CFR) 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, local financial assistance, program/covered service actual expenses and revenues, state earnings, bed-day availability payments, and related party transaction adjustment are also 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 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
March 3, 2022

FINANCIAL STATEMENTS

The House of Hope, Inc.
Statements of Financial Position
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets:		
Cash and cash equivalents	\$ 1,555,443	\$ 1,063,809
Restricted cash	66,348	45,343
Investments	1,393,928	816,777
Grants and contracts receivable	434,196	1,074,422
Other receivables	341,012	-
Inventory	4,666	4,964
Prepaid expenses	288,263	247,763
Property and equipment, net	834,897	863,004
Deposits	490	490
	<u> </u>	<u> </u>
Total assets	\$ <u>4,919,243</u>	\$ <u>4,116,572</u>
 Liabilities:		
Accounts payable	\$ 89,223	\$ 94,798
Accrued expenses	95,612	194,850
Other liabilities - client funds	66,348	45,343
Refundable advances	537,102	-
Debt, net of unamortized debt issuance costs	415,613	441,615
	<u> </u>	<u> </u>
Total liabilities	<u>1,203,898</u>	<u>776,606</u>
 Net Assets:		
Without donor restrictions:	3,574,848	3,223,919
With donor restrictions	140,497	116,047
	<u> </u>	<u> </u>
Total net assets	<u>3,715,345</u>	<u>3,339,966</u>
	<u> </u>	<u> </u>
Total liabilities and net assets	\$ <u>4,919,243</u>	\$ <u>4,116,572</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, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenues:			
Grant and contract revenue	\$ 3,324,310	\$ -	\$ 3,324,310
Gain on extinguishment of debt - Paycheck Protection Program	415,613	-	415,613
Contributions	36,739	207,862	244,601
Client services	4,017	-	4,017
Other revenues	36,797	-	36,797
Investment earnings	1,104	-	1,104
Interest income	2,311	-	2,311
Total operating revenues	3,820,891	207,862	4,028,753
Net assets released from restrictions	183,412	(183,412)	-
Total operating revenues and net assets released from restrictions	4,004,303	24,450	4,028,753
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
Total operating expenses	3,653,374	-	3,653,374
Change in net assets	350,929	24,450	375,379
Net Assets, July 1	3,223,919	116,047	3,339,966
Net Assets, June 30	\$ 3,574,848	\$ 140,497	\$ 3,715,345

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, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenues:			
Grant and contract revenue	\$ 4,274,787	\$ -	\$ 4,274,787
Contributions	41,264	161,000	202,264
Contributions in-kind	5,810	-	5,810
Client services	78,151	-	78,151
Other revenues	73,687	-	73,687
Interest income	15,641	-	15,641
Total operating revenues	4,489,340	161,000	4,650,340
Net assets released from restrictions	96,620	(96,620)	-
Total operating revenues and net assets released from restrictions	4,585,960	64,380	4,650,340
Operating Expenses:			
Program services:			
Residential level II	1,850,843	-	1,850,843
Residential level III	480,715	-	480,715
Other residential	1,222,561	-	1,222,561
Outpatient services	46,497	-	46,497
Supporting services:			
Administration	454,081	-	454,081
Fundraising	105,765	-	105,765
Total operating expenses	4,160,462	-	4,160,462
Excess of operating revenues and net assets released from restriction over operating expenses	425,498	64,380	489,878
Nonoperating Revenues:			
Gain on disposition of property and equipment	341,270	-	341,270
Change in net assets	766,768	64,380	831,148
Net Assets, July 1	2,457,151	51,667	2,508,818
Net Assets, June 30	\$ 3,223,919	\$ 116,047	\$ 3,339,966

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	Total
Personnel Costs:						
Salaries and wages	\$ 907,669	\$ 174,596	\$ 490,121	\$ 16,644	\$ 1,589,030	\$ 1,850,037
Payroll taxes and benefits	240,656	41,023	104,822	6,204	392,705	444,191
Total personnel costs	1,148,325	215,619	594,943	22,848	1,981,735	2,294,228
Other Expenses:						
Food and supplies	154,239	27,647	102,093	10	283,989	284,205
Utilities	74,897	13,424	49,681	-	138,002	138,002
Operating supplies and other	53,734	9,632	28,501	358	92,225	99,366
Program supplies	55,843	9,597	29,171	147	94,758	101,022
Professional fees	66,448	11,911	1,734	171	80,264	122,606
Repairs and maintenance	56,091	10,054	36,762	111	103,018	103,463
Computer expense	62,681	11,235	33,210	1,142	108,268	116,636
Insurance	60,142	10,780	-	13	70,935	110,829
Travel and meetings	10,622	1,904	6,980	4	19,510	19,576
Seminars and training	12,963	2,324	8,129	118	23,534	24,004
License, fees and dues	17,459	2,950	6,892	141	27,442	31,468
Employee recruitment	34,180	6,127	21,738	361	62,406	63,341
Professional medical services	3,861	692	2,561	-	7,114	7,114
Telephone	9,102	1,631	5,876	127	16,736	17,227
Medical expenses	4,034	723	2,676	-	7,433	7,433
Equipment rental	4,764	854	3,002	76	8,696	8,854
Total other expenses	681,060	121,485	339,006	2,779	1,144,330	1,255,146
Total expenses before provision for depreciation	1,829,385	337,104	933,949	25,627	3,126,065	3,549,374
Provision for depreciation	56,443	10,117	37,440	-	104,000	104,000
Total expenses	\$ 1,885,828	\$ 347,221	\$ 971,389	\$ 25,627	\$ 3,230,065	\$ 3,653,374

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, 2020

	Program Services			Supporting Services		
	Residential Level II	Residential Level III	Other Residential	Outpatient Other	Total Program	Total
Personnel Costs:						
Salaries and wages	\$ 1,165,396	\$ 310,125	\$ 368,880	\$ 29,430	\$ 1,873,831	\$ 2,182,223
Payroll taxes and benefits	254,343	57,082	98,602	7,449	417,476	481,898
Total personnel costs	1,419,739	367,207	467,482	36,879	2,291,307	2,664,121
Other Expenses:						
Food and supplies	91,902	23,812	213,711	474	329,899	333,535
Utilities	50,452	13,426	69,630	-	133,508	151,935
Operating supplies and other	25,727	6,695	40,066	652	73,140	132,196
Program supplies	44,832	12,264	64,795	2,904	124,795	129,794
Professional fees, includes in-kinds of \$ 5,810	23,588	6,277	77,620	524	108,009	113,483
Repairs and maintenance	37,045	9,858	33,786	388	81,077	112,815
Computer expense	28,177	7,498	47,510	1,008	84,193	100,536
Insurance	30,675	8,163	49,826	949	89,613	97,867
Travel and meetings	12,692	3,378	24,075	74	40,219	46,022
Seminars and training	11,592	3,085	15,327	334	30,338	33,236
License, fees and dues	8,896	2,367	15,595	560	27,418	32,450
Employee recruitment	9,242	2,459	14,966	192	26,859	31,013
Professional medical services	6,257	1,665	16,184	14	24,120	27,165
Telephone	5,937	1,580	10,082	173	17,772	19,579
Medical expenses	3,350	891	5,865	-	10,106	10,163
Equipment rental	3,227	859	4,119	87	8,292	9,404
Interest	4,643	492	2,517	77	7,729	8,541
Total other expenses	398,234	104,769	705,674	8,410	1,217,087	1,389,734
Total expenses before provision for depreciation	1,817,973	471,976	1,173,156	45,289	3,508,394	4,053,855
Provision for depreciation	32,870	8,739	49,405	1,208	92,222	106,607
Total expenses	\$ 1,850,843	\$ 480,715	\$ 1,222,561	\$ 46,497	\$ 3,600,616	\$ 4,160,462

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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ 375,379	\$ 831,148
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Provision for depreciation	104,000	106,607
Amortization of debt issuance costs	-	2,602
(Gain) loss on disposition of property and equipment	-	(341,270)
(Gain) on extinguishment of debt - Paycheck Protection Program	(415,613)	-
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	640,226	(281,697)
Other receivables	(341,012)	2,681
Inventory	298	5,887.00
Prepaid expenses	(40,500)	(26,304)
Increase (decrease) in:		
Accounts payable	(5,574)	(15,365)
Accrued expenses	(99,238)	51,686
Other liabilities - client funds	21,005	6,170
Net cash provided by (used in) operating activities	<u>238,971</u>	<u>342,145</u>
Cash Flows from Investing Activities:		
Proceeds from disposition of property and equipment	-	475,000
Purchases and sales of investments, net	(577,151)	(33,081)
Purchases of property and equipment	(75,894)	(85,968)
Net cash provided by (used in) investing activities	<u>(653,045)</u>	<u>355,951</u>
Cash Flows from Financing Activities:		
Proceeds from debt - paycheck protection loan	952,715	415,613
Principal payments on debt	(26,002)	(199,561)
Net cash provided by (used in) financing activities	<u>926,713</u>	<u>216,052</u>
Net increase (decrease) in cash and cash equivalents	512,639	914,148
Cash and Cash Equivalents, July 1	<u>1,109,152</u>	<u>195,004</u>
Cash and Cash Equivalents, June 30	\$ <u>1,621,791</u>	\$ <u>1,109,152</u>
Cash	\$ 1,555,443	\$ 1,063,809
Restricted Cash	<u>66,348</u>	<u>45,343</u>
	\$ <u>1,621,791</u>	\$ <u>1,109,152</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 ("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.

Note 2 - Summary of Significant Accounting Policies (continued)

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.

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, 2021 and 2020 was \$ 66,348 and \$ 45,353, 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, 2021 and 2020.

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, 2021 and 2020, 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.

Note 2 - Summary of Significant Accounting Policies (continued)

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

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 year ended June 30, 2021, the Organization recorded no donated goods or services. For the year ended June 30, 2020, the Organization recorded approximately \$ 5,800 in donated goods and 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.

Imputed interest: Noninterest bearing loans have interest imputed based on approximate market rates at the time of the loan's origination.

Note 2 - Summary of Significant Accounting Policies (continued)

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.

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, 2021 and 2020.

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 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 March 3, 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, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial Assets:		
Cash and cash equivalents	\$ 1,555,443	\$ 1,063,809
Investments	1,393,928	816,777
Grants, contracts and other receivables	<u>775,208</u>	<u>1,074,422</u>
Financial assets at year-end	<u>3,724,579</u>	<u>2,955,008</u>
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions	<u>140,497</u>	<u>116,047</u>
Financial assets available to meet cash needs for general expenditures within one year and to satisfy certain liabilities as they become due	<u>\$ 3,584,082</u>	<u>\$ 2,838,961</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, 2021:				
Certificates of deposit	\$ -	\$ 1,393,928	\$ -	\$ 1,393,928
Total	\$ -	\$ 1,393,928	\$ -	\$ 1,393,928
At June 30, 2020:				
Certificates of deposit	\$ -	\$ 816,777	\$ -	\$ 816,777
Total	\$ -	\$ 816,777	\$ -	\$ 816,777

Note 5 - Property and Equipment

Property and equipment consists of the following at June 30, 2021 and 2020:

	2021	2020
Buildings and improvements	\$ 2,937,167	\$ 2,880,974
Furniture and equipment	326,557	308,057
Vehicles and other equipment	115,342	115,342
	<u>3,379,066</u>	<u>3,304,373</u>
Less: accumulated depreciation	<u>(2,643,874)</u>	<u>(2,539,874)</u>
Land	80,505	80,505
Construction in progress	<u>19,200</u>	<u>18,000</u>
	<u>\$ 834,897</u>	<u>\$ 863,004</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 \$ 415,613.

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. As of June 30, 2021, the outstanding principal amount of the note payable was \$ 415,613.

Previously, the Organization entered into a non-interest bearing note payable to the City of Fort Lauderdale, payable in monthly installments of approximately \$ 2,400 through June 2021. This note was collateralized by certain real estate of the Organization. Interest was imputed at 6.00% and totaled \$ 2,795 for the year ended June 30, 2020. At June 20, 2020, the outstanding principal balance of the note payable was \$ 26,002. The note was paid in full at June 30, 2021.

Note 7 - Provider Relief Funds

During the year ended June 30, 2021, the Organization received approximately \$ 537,000 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 ground 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). As of June 30, 2021, the Organization did not satisfy the requirements to recognize money received from PRF, and as such the money was included as a refundable advance.

Note 8 - 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.

Note 8 - Grant and Contract Revenue for Client Services (continued)

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 year ended June 30, 2021 are as follows:

Grantor	Contact Number	Matching Requirement
Broward Behavioral Health Coalition, Inc.	34358-20	\$ 341,012

Note 9 - 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 10 - 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 11- Net Assets with Donor Restrictions

As of June 30, 2021 and 2020, the Organization's net assets with donor restrictions are classified as follows:

Description	2021	2020
Road to independence	\$ 110,497	\$ -
Dorm roof	20,000	-
Vocational training	10,000	10,000
Job skills coaching	-	76,047
COVID relief funds	-	30,000
	<u>\$ 140,497</u>	<u>\$ 116,047</u>

Note 11 - 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	2021	2020
Road to independence	\$ 133,412	\$ 41,667
COVID relief funds	50,000	-
Job skills coaching	-	44,953
Vocational training	-	10,000
	<u>\$ 183,412</u>	<u>\$ 96,620</u>

Note 12 - 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 \$ 14,700 and \$ 15,900 for the years ended June 30, 2021 and 2020, respectively.

Note 13 - Risks and Uncertainties

The coronavirus (COVID-19) outbreak has caused disruption in international and U.S. economies and markets. The coronavirus and fear of further spread has caused quarantines, cancellation of events, and overall reduction in business and economic activity. On March 11, 2020, the *World Health Organization* designated the coronavirus outbreak a pandemic. Management and the Board of Directors continue to evaluate and monitor the potential adverse effect, if any, that this event may have on the Organization's financial position, operations and cash flows. The full impact of COVID-19 is unknown at this time and cannot be reasonably estimated as these events are still developing.

ADDITIONAL INFORMATION



**The House of Hope, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021**

Federal/State Agency/Pass through Entity/ Program Title	CFDA/ CSFA 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	34358-20	\$ 907,604 \$	1,130,755 \$	-
Opioid STR	93.788	34358-20	124,986	-	-
Total Expenditures of Federal Awards			\$ 1,032,590	\$ 1,130,755	\$ -

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, 2021**

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	\$ 628,892	\$ -
	Residential Non-Secure Program	C2653	191,061	-
Total Other State Funding			<u>\$ 819,953</u>	<u>\$ -</u>

See Notes to Schedules of Expenditures of Federal Awards, Other State Funding and Local Financial Assistance.

The House of Hope, Inc.
Schedule of Local Financial Assistance
For the Year Ended June 30, 2021

<u>Grantor</u>	<u>Program</u>	<u>Contract Number</u>	<u>Expenditures</u>
Local Financial Assistance:			
Broward County	Local Match Funds	21-CP-HCS-HOH-LM	\$ <u>341,012</u>
Total Local Financial Assistance			\$ <u><u>341,012</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, 2021. 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
For the Year Ended June 30, 2021

Funding Sources and Revenues	Substance Abuse				
	<u>Outreach</u>	<u>Outpatient Individual</u>	<u>Residential Level II</u>	<u>Residential Level III</u>	<u>Incidentals</u>
State SAMH Funding:					
Contract/OCA					
34358-20/MS003	\$ -	\$ -	\$ 1,558,404	\$ 279,561	\$ -
34358-20/MS011	24,431	9,393	-	-	8,599
34358-20/MS027	-	-	9,560	-	-
34358-20/MS081	-	-	47,759	-	-
34358-20/MSCBS	-	-	-	68,751	-
34358-20/MSSM2	-	-	84,634	-	-
34358-20/MSSM3	-	-	40,351	-	-
Total state SAMH funding	<u>24,431</u>	<u>9,393</u>	<u>1,740,708</u>	<u>348,312</u>	<u>8,599</u>
Other Government Funding:					
Local government	494	3,748	284,505	52,129	-
Other state agency	-	-	-	-	-
Total other government funding	<u>494</u>	<u>3,748</u>	<u>284,505</u>	<u>52,129</u>	<u>-</u>
All Other Revenues:					
Other	-	-	-	-	-
Contributions and donations	-	-	-	-	-
Total all other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funding	<u>\$ 24,925</u>	<u>\$ 13,141</u>	<u>\$ 2,025,213</u>	<u>\$ 400,441</u>	<u>\$ 8,599</u>

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (continued)
For the Year Ended June 30, 2021

	Substance Abuse				
	Outreach	Outpatient Individual	Residential Level II	Residential Level III	Incidentals
Expense Categories:					
Personnel Expenses:					
Salaries	\$ 2,553	\$ 16,644	\$ 907,669	\$ 172,043	\$ -
Fringe benefits	708	6,204	240,656	40,315	-
Total personnel expenses	<u>3,261</u>	<u>22,848</u>	<u>1,148,325</u>	<u>212,358</u>	<u>-</u>
Other Expenses:					
Building occupancy	-	185	196,533	35,226	-
Other	-	202	64,602	11,401	-
Equipment	-	948	67,445	12,089	-
Professional services	-	133	70,309	12,603	-
Food and client care services	-	8	158,273	28,370	-
Travel	-	3	10,622	1,904	-
Insurance	-	10	60,142	10,780	-
Operating supplies and expenses	-	393	100,978	19,229	8,599
Total other expenses	<u>-</u>	<u>1,882</u>	<u>728,904</u>	<u>131,602</u>	<u>8,599</u>
Total personnel and other expenses	<u>3,261</u>	<u>24,730</u>	<u>1,877,229</u>	<u>343,960</u>	<u>8,599</u>
Distributed Indirect Costs:					
Allocation of administration	<u>354</u>	<u>2,688</u>	<u>204,039</u>	<u>37,386</u>	<u>935</u>
Total distributed indirect costs	<u>354</u>	<u>2,688</u>	<u>204,039</u>	<u>37,386</u>	<u>935</u>
Total actual operating expenses	<u>3,615</u>	<u>27,418</u>	<u>2,081,268</u>	<u>381,346</u>	<u>9,534</u>
Unallowable Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total allowed operating expenses	<u>\$ 3,615</u>	<u>\$ 27,418</u>	<u>\$ 2,081,268</u>	<u>\$ 381,346</u>	<u>\$ 9,534</u>
Capital Expenditures	<u>\$ 20</u>	<u>\$ 151</u>	<u>\$ 11,449</u>	<u>\$ 2,098</u>	<u>\$ -</u>

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (continued)
For the Year Ended June 30, 2021

	Substance Abuse			Total State SAMH Funded Covered Services	Total Non-State SAMH Funded Covered Services
	Recovery Support	Sustainability Payment	Total Substance Abuse		
Funding Sources and Revenues					
State SAMH Funding:					
Contract/OCA					
34358-20/MS003	\$ -	\$ -	\$ 1,837,965	\$ 1,837,965	\$ -
34358-20/MS011	2,674	2,673	47,770	47,770	-
34358-20/MS027	-	546	10,106	10,106	-
34358-20/MS081	-	1,585	49,344	49,344	-
34358-20/MSCBS	-	24,424	93,175	93,175	-
34358-20/MSSM2	-	-	84,634	84,634	-
34358-20/MSSM3	-	-	40,351	40,351	-
Total state SAMH funding	2,674	29,228	2,163,345	2,163,345	-
Other Government Funding:					
Local government	136	341,012	341,012	341,012	-
Other state agency	-	-	-	-	-
Total other government funding	136	341,012	341,012	341,012	-
All Other Revenues:					
Other	-	-	-	-	-
Contributions and donations	-	-	-	-	-
Total all other revenues	-	-	-	-	-
Total funding	\$ 2,810	\$ 370,240	\$ 2,504,357	\$ 2,504,357	\$ -

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (continued)
For the Year Ended June 30, 2021

	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	\$ -	\$ -	\$ 1,098,909	\$ 1,098,909	\$ -
Fringe benefits	-	-	287,883	287,883	-
Total personnel expenses	-	-	1,386,792	1,386,792	-
Other Expenses:					
Building occupancy	53	-	231,997	231,997	-
Other	418	-	76,623	76,623	-
Equipment	270	-	80,752	80,752	-
Professional services	38	-	83,083	83,083	-
Food and client care services	2	-	186,653	186,653	-
Travel	1	-	12,530	12,530	-
Insurance	3	-	70,935	70,935	-
Operating supplies and expenses	112	-	129,311	129,311	-
Total other expenses	897	-	871,884	871,884	-
Total personnel and other expenses	897	-	2,258,676	2,258,676	-
Distributed Indirect Costs:					
Allocation of administration	97	-	245,499	245,499	-
Total distributed indirect costs	97	-	245,499	245,499	-
Total actual operating expenses	994	-	2,504,175	2,504,175	-
Unallowable Costs	-	-	-	-	-
Total allowed operating expenses	\$ 994	\$ -	\$ 2,504,175	\$ 2,504,175	\$ -
Capital Expenditures	\$ 5	\$ -	\$ 13,723	\$ -	\$ 13,723

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (continued)
For the Year Ended June 30, 2021

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	\$ 1,837,965	\$ -	\$ -	\$ -	\$ 1,837,965
34358-20/MS011	47,770	-	-	-	47,770
34358-20/MS027	10,106	-	-	-	10,106
34358-20/MS081	49,344	-	-	-	49,344
34358-20/MSCBS	93,175	-	-	-	93,175
34358-20/MSSM2	84,634	-	-	-	84,634
34358-20/MSSM3	40,351	-	-	-	40,351
Total state SAMH funding	2,163,345	-	-	-	2,163,345
Other Government Funding:					
Local government	341,012	-	-	-	341,012
Other state agency	-	819,953	-	-	819,953
Total other government funding	341,012	819,953	-	-	1,160,965
All Other Revenues:					
Other	-	459,842	-	-	459,842
Contributions and donations	-	244,601	-	-	244,601
Total all other revenues	-	704,443	-	-	704,443
Total funding	\$ 2,504,357	\$ 1,524,396	\$ -	\$ -	4,028,753

The House of Hope, Inc.
Schedule of Program/Covered Services Actual Expenses and Revenues (continued)
For the Year Ended June 30, 2021

	Total All State SAMH Funded Covered Services	Non SAMH Covered Services	Administrative	Fundraising	Total Expenses
Expense Categories:					
Personnel Expenses:					
Salaries	\$ 1,098,909	\$ 490,121	\$ 212,520	\$ 48,487	1,850,037
Fringe benefits	287,883	104,822	37,639	13,847	444,191
Total personnel expenses	1,386,792	594,943	250,159	62,334	2,294,228
Other Expenses:					
Building occupancy	231,997	129,759	629	307	362,692
Other	76,623	36,759	3,004	2,427	118,813
Equipment	80,752	36,212	7,110	1,416	125,490
Professional services	83,083	4,295	42,000	342	129,720
Food and client care services	186,653	104,769	167	49	291,638
Travel	12,530	6,980	58	8	19,576
Insurance	70,935	-	39,868	26	110,829
Operating supplies and expenses	129,311	57,672	8,086	5,319	200,388
Total other expenses	871,884	376,446	100,922	9,894	1,359,146
Total personnel and other expenses	2,258,676	971,389	351,081	72,228	3,653,374
Distributed Indirect Costs:					
Allocation of administration	245,499	105,582	(351,081)	-	-
Total distributed indirect costs	245,499	105,582	(351,081)	-	-
Total actual operating expenses	2,504,175	1,076,971	-	72,228	3,653,374
Unallowable Costs					
Total allowed operating expenses	\$ 2,504,175	\$ 1,076,971	\$ -	\$ 72,228	3,653,374
Capital Expenditures	\$ 13,723	\$ 5,924	\$ -	\$ 56,247	75,894

The House of Hope, Inc.
Schedule of State Earnings
For the Year Ended June 30, 2021

Total Expenditures	\$ 3,653,374
Less: other state and federal funds	(819,953)
Less: nonmatch SAMH funds	(1,140,309)
Less: unallowable costs per 65E-14, FAC	<u>-</u>
Total allowable expenditures	\$ <u><u>1,693,112</u></u>
 Maximum Available Earnings	 \$ 1,269,834
 Amount of State Funds Requiring Match	 \$ <u><u>1,023,036</u></u>
 Amount Due to Department *	 \$ <u><u>246,798</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
For the Year Ended June 30, 2021

House of Hope, Inc. did not have any bed-day payments for the year ended June 30, 2021.

House of Hope, Inc.
Schedule of Related Party Transaction Adjustments
For the Year Ended June 30, 2021

House of Hope, Inc. did not have any related party transaction adjustments for the year ended June 30, 2021.

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, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 3, 2022.

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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2021-01 to be a material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-01 to be a significant deficiency.

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 determination of 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 2021-01.

The Organization's Response to Findings

The Organization's response to the findings identified in our audit is 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 it.

Purpose of this Report

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



KEEFE McCULLOUGH

Fort Lauderdale, Florida
March 3, 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

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, 2021. The Organizations' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

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, 2021.

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 2021-01. Our opinion on each major federal program is not modified with respect to these matters.

The Organization's response to the noncompliance findings identified in our audit is 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 it.

Report on Internal Control over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2020-01 that we consider to be a significant deficiency.

The Organization's response to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs under Section B. The Organization's response was not subject to the auditing procedures applied in the audit of Compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

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
March 3, 2022

House of Hope, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

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?

 X yes 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?

 X yes 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

Dollar threshold used to distinguish between Type A
and Type B Programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 X yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

Federal Program: Block Grants for Prevention and Treatment of Substance Abuse - 93.959

2020-01: Year End Closing Schedule – Timely Reconciliations:

Criteria: Timely preparation of account reconciliations is essential to producing accurate and relevant financial reports.

Condition: During the audit a number of adjusting journal entries were proposed by both the audit team and management. These entries were to adjust errors or to reflect year-end accruals.

Cause: Existing closing procedures should be reviewed and updated to ensure that they are properly followed in producing timely reports and reducing year-end adjustments.

Effect: The results were delays in producing reconciliations, account analyses and other financial reports needed by management and the auditors.

Recommendation: We believe that the year-end closing could proceed more quickly by incorporating a closing schedule that indicates who will perform each procedure and when completion of each procedure is due and accomplished. The timing of specific procedures could be coordinated with the timing of management's or the auditor's need for information. All reconciliations should be prepared and reviewed by those informed of such matters to ensure accuracy.

Current status: During the year ending June 30, 2021, 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 have been implemented.

2021-01: Internal Controls Over Time and Effort Reporting

Federal Program: Block Grants for Prevention and Treatment of Substance Abuse - 93.959

Criteria: Federal and state award guidelines state that an employee who works, in whole or part, on a federal program or state project or cost objective must document their time and effort spent working on each federal program, state project, or cost objective

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.

Cause: The Organization did not establish time and effort reporting.

Effect: The Organization is not in compliance with federal and state requirements of time and effort reporting for employees.

SECTION II - FINANCIAL STATEMENT FINDINGS (continued)

Recommendation: We recommend that the Organization implement a process to review and approve employees' time and effort worked on federal programs and state projects. Employees who work solely on a single cost objective must furnish a semi-annual certification that he/she has been engaged solely in activities that support the single cost objective. The certification should be reviewed and approved by the employees' department head. Employees who work on multiple activities or cost objectives must complete a personnel activity report which demonstrates the amount of actual time spent working on the federal or state grant objectives, on at least a monthly basis. The personnel activity report should be approved by the department head.

Management Response: The Organization will continue to strengthen our internal controls by having the employees complete the required Time and Effort certifications monthly or semi-annually with further review and approval by the respective Department Heads. The employees will certify their monthly personnel activity reports indicating actual time spent working on multiple activities or cost objectives, while employees who worked on a single cost objective will submit semi-annual Time and Effort certifications reviewed and approved by their Department Heads.

SECTION III -FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding number 2021-01 discussed in Section II is applicable under this section.

SECTION IV - PRIOR YEAR AUDIT FINDINGS

Finding number 2020-01 discussed in Section II is applicable under this section.

THE HOUSE OF HOPE, INC.
908 S.W. 1ST STREET
FORT LAUDERDALE, FLORIDA 33324

CORRECTIVE ACTION PLAN
March 3, 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, 2021.

Keefe McCullough
6550 N. Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

Audit Period: June 30, 2021

The findings from the June 30, 2021 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 2021-01 discussed below are applicable under this section.

FINDINGS AND QUESTIONED COSTS

2020-01: Block Grants for Prevention and Treatment of Substance Abuse - 93.959 - 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.

2021-01: Block Grants for Prevention and Treatment of Substance Abuse - 93.959 Internal Controls Over Time and Effort Reporting

Criteria: Federal and state award guidelines state that an employee who works, in whole or part, on a federal program or state project or cost objective must document their time and effort spent working on each federal program, state project, or cost objective

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.

Cause: The Organization did not establish time and effort reporting.

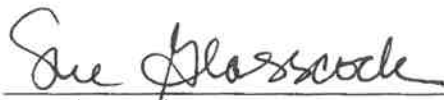
Effect: The Organization is not in compliance with federal and state requirements of time and effort reporting for employees.

Recommendation: We recommend that the Organization implement a process to review and approve employees' time and effort worked on federal programs and state projects. Employees who work solely on a single cost objective must furnish a semi-annual certification that he/she has been engaged solely in activities that support the single cost objective. The certification should be reviewed and approved by the employees' department head. Employees who work on multiple activities or cost objectives must complete a personnel activity report which demonstrates the amount of actual time spent working on the federal or state grant objectives, on at least a monthly basis. The personnel activity report should be approved by the department head.

Management Response: The Organization will continue to strengthen our internal controls by having the employees complete the required Time and Effort certifications monthly or semi-annually with further review and approval by the respective Department Heads. The employees will certify their monthly personnel activity reports indicating actual time spent working on multiple activities or cost objectives, while employees who worked on a single cost objective will submit semi-annual Time and Effort certifications reviewed and approved by their Department Heads.

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

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: MAY 26 1995

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



2021-2022
BOARD OF TRUSTEES

PRESIDENT DON FUCIK
Deflegal, LLC

VICE PRESIDENT DANIEL SCHEVIS
Community Volunteer

SECRETARY & GENERAL COUNSEL ROBERT G. NICHOLS
Robert Nichols & Associates

TREASURER THOMAS J. CARR, III
TJ Carr & Company Consulting

GLORIA J. BATTLE
Community Volunteer

PAUL JAQUITH
Mental Health America of Southeast Florida

JOANNE RICHTER
Community Volunteer

TERRY SCOTT
Community Volunteer

Contributions to Nonprofits "Donation Request" Application - Submission #283

Date Submitted: 6/15/2022

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2022 - 2023 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 17, 2022.

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 at (954) 640-4208 or by e-mail at financedepartment@lbs-fl.gov.

Organization Information

Organization Name*

LAUDERDALE BY THE SEA MERCHANTS ACCOCIATION.

Address*

258 Commercial Blvd

City*

Lauderdale By The Sea

State*

FL

Zip Code*

33308

Contact Person*

KENNETH BRENNER

Title*

TREASURER

Phone Number*

9546129571

Email*

kenbrenner258@gmail.com

Federal Identification Number (FIN)*

85-2128462

DUNS*

NA

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

NA

Request Information

Project/Program Name*

SHOP SMALL BUSINESS SATURDAY

Requested Funding Amount*

5000.00

Project/Program Details

Briefly describe your organization*

LOCAL RETAILERS LOCATED IN THE TOWN OF LAUDERDALE-BY-THE SEA.

Explain the objectives of your project*

SHOP LOCAL SMALL BUSINESS EVENTS SEASONAL MERCHANT SPONSORED EVENTS. BROCHURES, GIVE AWAYS ADVERTISING INCENTIVE PROGRAMS.

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

Program Details

No file chosen

Optional file upload.

Target Population

Define the target population for your project*

TBD

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*

WORD OF MOUTH INTERNET TRAFFIC AND
ATTENDANCE AT EVENTS

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*

Ken

Last Name*

Brenner

Title*

TREASURER

Date*

06/15/2022

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*

LBTS FUNDING.pdf

Organization Annual Budget*

LBTS FUNDING.pdf

Audited Financial Statement*

LBTS FUNDING.pdf

501(C)(3) Determination Letter*

LBTS FUNDING.pdf

Board of Directors List*

LBTS MERCHANTS ASSOC.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.

NOT APPLICABLE

Lucila Lang

Subject: FW: South Florida Lionfish Derby Event

From: Legal <legal@flalaws.com>

Sent: Thursday, June 16, 2022 1:57 PM

To: Town Manager <townmanager@lauderdalebythesea-fl.gov>; Debbie Hime <debbieh@lauderdalebythesea-fl.gov>

Cc: Randy <randy@flalaws.com>; Randy Strauss <randys@lbts-fl.gov>

Subject: South Florida Lionfish Derby Event

[CAUTION] This external e-mail originated outside the Town. Do not open links or attachments unless you are certain they are safe.

Dear Linda and Debbie;

I believe our Town is very marine and environmentally conscious. We recognize the damage Lionfish have caused and continue to cause to our reefs. Lionfish are an invasive species, not native to our Atlantic Ocean. They feed on small crustaceans and fish, including young important commercial fish species including snapper and grouper. While marine invaders are nearly impossible to eradicate once established, events that help reduce their impact help benefit our environment.

Since it is currently difficult for the Town to organize and run its own Lionfish event where scuba divers are invited to hunt down and kill Lionfish in exchange for prizes, I think it would be a benefit to our Town to support the Pompano Beach Lionfish Derby, which is sponsored by Pompano Beach and Shipwreck Park, a non-profit, that promotes artificial reefs and increasing environmental awareness about the ocean.

I believe the Town's donation to this event would be a continuation of our supporting and backing events that help benefit the marine environment.

I had previously spoken with Steve d'Oliveira about including Lionfish in our annual Bugfest event and determined it was not safe to combine divers with spearguns and divers lobster hunting. We discussed a separate Town event in the future, but for now, felt it a better fit to become a co-titled sponsor of the Pompano Beach event in 2022. To that end we asked the Town to earmark up to \$5,000.00 for the opportunity to co-sponsor the Pompano Beach annual Lionfish Derby this coming year (ultimate amount to be determine). This event would mutually benefit our Towns, provide for continued marketing of LBTS as an environmentally friendly beach town that supports our marine environment.

Please feel free to discuss with me anytime.

Randy

Contributions to Nonprofits "Donation Request" Application - Submission #266

Date Submitted: 5/10/2022

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2022 - 2023 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 17, 2022.

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 at (954) 640-4208 or by e-mail at financedepartment@lbs-fl.gov.

Organization Information

Organization Name*

South Florida Wildlife Center

Address*

3200 SW 4th Avenue

City*

Fort Lauderdale

State*

FL

Zip Code*

33315

Contact Person*

Alessandra Medri

Title*

Executive Director

Phone Number*

19545244302

Email*

amedtri@southfloridawildlifecenter.org

Federal Identification Number (FIN)*

23-7086391

DUNS*

829483932

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

D30

Request Information

Project/Program Name*

Rescue and Rehabilitation of South Florida Wildlife

Requested Funding Amount*

5,000

Project/Program Details

Briefly describe your organization*

South Florida Wildlife Center (SFWC) is a wildlife rescue and rehabilitation facility serving the tri-county area of Broward, Palm Beach, and Miami-Dade counties. SFWC works to rescue, rehabilitate, and release wild animals that have been injured or orphaned. These wildlife patients include brown pelicans, coyotes, foxes, armadillos, opossums, and more. They come to us by community members/our ambulance, law enforcement agencies, or by the thousands of residents that call our resource center every year.

As the highest-volume wildlife hospital in Florida, SFWC admits between 10,000-12,000 animals each year. Our 4.1 acres facility in Fort Lauderdale is centrally located in Broward County. We provide wildlife triage, veterinary care, and rehabilitation for birds, mammals, and reptiles, seven days a week, 365 days a year. Our trauma hospital, the recovery wards, our nursery, house up to 600 wildlife animals daily before they are ready to be released back into the wild.

More than seventy-five percent of the animals who come into our center are traumatically injured and suffering from injuries that are the result of negative interactions with humans. Many of these vulnerable creatures are hit by cars, hurt by fishing hooks and lines and damaged from window strikes. To that end, we also work to educate the public about the important role wild animals play in the balance of our ecosystem, and how to facilitate peaceful cohabitation as urbanization continues to encroach into wild animals' natural habitat.

Wildlife in our care benefit from state-of-the-art veterinary diagnostics and professional medical treatment in our well-appointed hospital that contains an intensive care unit, hospitalization wards, and a surgical suite. An indoor nursery focuses on young wildlife needing hand-rearing with specialized diets and enrichment activities that promote healthy development. Numerous species-specific outdoor rehabilitation habitats mimic natural settings, allowing us to monitor wild patients and evaluate readiness for release. Rehabilitation enrichment tools and techniques build the skills needed for animals to successfully live in the wild again.

SFWC treats over 300 different species and provides highly sought-after practical experience for interns, externs, and volunteers. Hands-on learning in wildlife medicine facilitated by experts in the field attracts veterinary, biology, and conservation students nationally and internationally.

Explain the objectives of your project*

Every year thousands of people call our Resource Center for advice and assistance with injured or orphaned/sick wildlife. In 2021 our wildlife hospital (located at 3200 SW 4th Avenue in Fort Lauderdale) admitted 288 injured and orphaned animals from the Town of Lauderdale-By-the Sea residents and admitted an additional 8,810 injured and orphaned animals of 277 different species from the Tri-County area for professional treatment and care. Brown Pelicans, Cooper's Hawks, Anhingas, White Ibises, Opossums and squirrels are just few examples of the injured/orphaned wildlife that residents of Lauderdale-By-the Sea brought to our Center for help. All these patients received expert veterinary care, including radiographs to diagnose breaks and locate fishhooks; surgery to close wounds; fluids to combat dehydration and medications to fight infection and ease pain. All these services are provided at no-cost to the community that relies on us to save these defenseless creatures. Our rescue and release vehicles respond to rescue calls and travel the entire County to release and re-nest more than 4,000 animals back into their geographical area where they were found. Locations where patients have come from include the Anglins' Fishing Pier, where we maintain signage about the dangers of improperly discarded fishing line and provide receptacles for safe disposal of line and tackle. SFWC provides free training and classes in animal handling, re-nesting, and has an active program to help people who are capable of and interested in helping with gradual "soft" releases on their property where appropriate. The Center also provides training for local veterinary technician students at City College of Fort Lauderdale and handles more than 5,000 telephone calls for assistance every month from members of the public. Lauderdale-By-The-Sea's assistance is critical. Supportive partnerships like yours are essential to continue our mission. Lauderdale-By-The-Sea's \$5,000 gift will be applied to the cost of veterinary examinations, lifesaving medical treatment and rehabilitative care in your area.

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 SFWC.docx

Optional file upload.

Target Population

Define the target population for your project*

SFWC serves the entire population in Broward County with its 1.9 million residents, regardless of their demographic or geographic area. Every year thousands of people call our Resource Center for advice and assistance with injured or orphaned/sick wildlife. In 2021 our wildlife hospital admitted 288 injured and orphaned animals from the Town of Lauderdale-By-the Sea residents and admitted an additional 8,810 injured and orphaned animals of 277 different species from Broward, Palm Beach, and Miami-Dade counties for professional treatment and care.

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*

The success of the project and the measurable outcomes will be tracked through the Wildlife Rehabilitation Medical Database (WRMD), which collects all the statistical data including intake of orphans/juveniles and tracks the number of successful rehabilitated and released animals. The numbers of animals admitted and rehabilitated will be tracked, and their progress during their rehabilitation will be documented during while preparing to acclimate them to their natural environment in our environmentally authentic habitats. While our patients are thriving physically and psychologically in our care, we will focus the remaining funding on medical and diagnostic treatments of injured and sick adult animals including administering vaccinations, and providing enrichment materials, food, and enrichment items as part of our successful rehabilitation and release program. The number of animals released in Broward County and the Town of Lauderdale-By-The-Sea will be tracked, along with the number of re-occurrences if an animal is brought back at the Center for treatment again. This quantifiable measure will provide a reportable number of successful live release rates and well-being of the animals treated at our rescue and rehabilitation Center.

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*

Alessandra

Last Name*

Medri

Title*

Executive Director

Date*

05/10/2022

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*

Official Signed 990 12-12-21.pdf

Organization Annual Budget*

Copy of Budget 2022 - Board
(002).pdf

Audited Financial Statement*

2020 Audited Financial
Statements.pdf

501(C)(3) Determination Letter*

IRS 501c3 Tax-Exempt
Determination Letter SFWC.pdf

Board of Directors List*

Board of Directors as of March
2021.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.

Project/Program Details – South Florida Wildlife Center

SFWC's single greatest need is funding to support the day-to-day clinical operations including veterinary examinations, radiographs, surgery, blood work and lifesaving treatments along with rehabilitative care. We invite Lauderdale-By-The Sea to partner with us in our vital work for wildlife.

Funding will be utilized to support SFWC's general clinical operations so that the Lauderdale-By-the Sea community and its surrounding areas can continue to rely on us to rescue, treat, and release the injured and orphan wildlife of South Florida. During the duration of this funding, we expect to treat approximately 10,000 wildlife animals, including approximately 300 animals from the Town with expectations to rehabilitate them and release them into their natural habitat.

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2020 calendar year, or tax year beginning and ending

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
SOUTH FLORIDA WILDLIFE CENTER, INC.
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
3200 SW 4TH AVE
City or town, state or province, country, and ZIP or foreign postal code
FT. LAUDERDALE, FL 33315
F Name and address of principal officer: **JEFFREY J. ARCINIACO**
3200 SW 4TH AVE, FORT LAUDERDALE, FL 33315

D Employer identification number
23-7086391

E Telephone number
(954) 524-4302

G Gross receipts \$ **11,740,474.**

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **WWW.SOUTHFLORIDAWILDLIFECENTER.ORG**

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: **1969** **M** State of legal domicile: **FL**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **RESCUE, REHABILITATE, AND RELEASE OF INJURED OR ORPHANED WILDLIFE, (CONTINUED ON SCHEDULE O)**

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) **3**

4 Number of independent voting members of the governing body (Part VI, line 1b) **4**

5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) **24**

6 Total number of volunteers (estimate if necessary) **103**

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.**

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	4,881,203.	7,638,819.
9 Program service revenue (Part VIII, line 2g)	46,855.	50,191.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	44,445.	13,932.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	242.	-11,824.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,972,745.	7,691,118.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,720,129.	1,586,704.
16a Professional fundraising fees (Part IX, column (A), line 11e)	939.	0.
b Total fundraising expenses (Part IX, column (D), line 25) 143,062.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,008,689.	646,243.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,729,757.	2,232,947.
19 Revenue less expenses. Subtract line 18 from line 12	-2,757,012.	5,458,171.
20 Total assets (Part X, line 16)	381,081.	5,981,121.
21 Total liabilities (Part X, line 26)	186,906.	49,637.
22 Net assets or fund balances. Subtract line 21 from line 20	194,175.	5,931,484.

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: *Jeffrey J. Arciniaco* Date: **11/12/2021**
JEFFREY J. ARCINIACO, PRESIDENT AND CHAIRMAN
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name: **MICHELLE B. SHULMAN, CPA** Preparer's signature: _____ Date: _____
Firm's name: **DASZKAL BOLTON LLP** Firm's EIN: **65-0406502**
Firm's address: **2401 NW BOCA RATON BLVD** Phone no. **(561) 367-1040**
BOCA RATON, FL 33431-6639

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:
THE SOUTH FLORIDA WILDLIFE CENTER'S MISSION IS PROTECTING WILDLIFE THROUGH RESCUE, REHABILITATION, RELEASE, AND EDUCATION. THE SFWC HAS BEEN THE TRUSTED RESOURCE FOR WILDLIFE IN THE TRI-COUNTY REGION OF MIAMI-DADE, BROWARD, AND PALM BEACH, 365 DAYS A YEAR SINCE 1969.
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
- 4a** (Code:) (Expenses \$ **1,718,049.** including grants of \$) (Revenue \$ **50,191.**)
IN 2020, SOUTH FLORIDA WILDLIFE CENTER PROVIDED DIRECT CARE TO MORE THAN 10,000 BIRDS, MAMMALS AND REPTILES, MAINTAINING OUR STATUS AS ONE OF THE HIGHEST-VOLUME WILDLIFE TRAUMA HOSPITALS AND REHABILITATION CENTERS IN THE NATION. SFWC'S STAFF OF MORE THAN 23 PROFESSIONALS INCLUDED TWO LICENSED VETERINARIANS, TWO LICENSED WILDLIFE REHABILITATORS, AND A CORPS OF CLINICAL STAFF AND ANIMAL CARE AND RESCUE SPECIALISTS. ALL ARE DEDICATED TO PROVIDING LIFESAVING VETERINARY AND REHABILITATIVE SERVICES AND TO CARRYING OUT SFWC'S MISSION TO RESCUE, REHABILITATE, RELEASE AND EDUCATE. ON JULY 1ST, 2020, THE SOUTH FLORIDA WILDLIFE CENTER, AFTER NEARLY A DECADE OF COLLABORATION AND FUNDING FROM HSUS, RETURNED TO ITS ROOTS AND BECAME AN INDEPENDENT, COMMUNITY-SUPPORTED ORGANIZATION.
- 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 **1,718,049.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	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		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 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 lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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 in Schedule O for Part VI, lines 11b and 19?	X	

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

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included in 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 <u>24</u>		
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 <u> </u>		
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 <u> </u>		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b <u> </u>		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a <u> </u>		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b <u> </u>		
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 <u> </u>		
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 <u> </u>		
c Enter the amount of reserves on hand 13c <u> </u>		
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	☒

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

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe 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 ► **CA, FL, GA, AL, HI, IL, KS, KY, MD, MA, MI, MN**

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
ALESSANDRA MEDRI, EXECUTIVE DIRECTOR - (954) 524-4302
3200 SW 4TH AVE, FT LAUDERDALE, FL 33315

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	6,981.				
	d Related organizations	1d	4,807,974.				
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,823,864.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 103,289.				
	h Total. Add lines 1a-1f			7,638,819.			
	Program Service Revenue			Business Code			
2 a CONTRACT REVENUE			561499	31,469.	31,469.		
b VOLUNTEER TRAINING FEES			561499	17,612.	17,612.		
c WILDLIFE MERCH. SALES			561499	1,110.	1,110.		
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			50,191.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			8,339.			8,339.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real (ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)			5,593.			5,593.
	8 a Gross income from fundraising events (not including \$ 6,981. of contributions reported on line 1c). See Part IV, line 18	8a		0.			
	b Less: direct expenses	8b		11,824.			
	c Net income or (loss) from fundraising events			-11,824.			-11,824.
	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			7,691,118.	50,191.	0.	2,108.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,327,702.	1,115,270.	106,216.	106,216.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	178,919.	146,343.	18,673.	13,903.
10 Payroll taxes	80,083.	65,502.	8,358.	6,223.
11 Fees for services (nonemployees):				
a Management	151,106.		151,106.	
b Legal	5,843.		5,843.	
c Accounting	11,731.	2,974.	8,751.	6.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	35,988.	40.	31,522.	4,426.
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	4,038.	3,304.	422.	312.
12 Advertising and promotion				
13 Office expenses	17,318.	13,826.	2,651.	841.
14 Information technology	20,185.	16,115.	3,090.	980.
15 Royalties				
16 Occupancy	143,194.	114,320.	21,921.	6,953.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	53,936.	53,936.		
23 Insurance	46,925.	41,925.	5,000.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUPPLIES AND FIELD EXPE	129,226.	128,495.	487.	244.
b EDUCATIONAL MATERIAL	10,646.	10,116.	530.	
c BANK AND PROCESSING FEE	5,531.	6.	4,845.	680.
d VEHICLE EXPENSES	4,743.	3,787.	726.	230.
e All other expenses	5,833.	2,090.	1,695.	2,048.
25 Total functional expenses. Add lines 1 through 24e	2,232,947.	1,718,049.	371,836.	143,062.
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	3,239,188.
	2 Savings and temporary cash investments	24,993.	2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	27,802.	4	39,175.
	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	19,353.	9	34,966.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,694,485.		
	b Less: accumulated depreciation	10b 1,402,372.	10c	292,113.
	11 Investments - publicly traded securities		11	2,375,679.
	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)	381,081.	16	5,981,121.	
Liabilities	17 Accounts payable and accrued expenses	186,906.	17	49,637.
	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	186,906.	26	49,637.
	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		-637,526.	27	5,064,783.
28 Net assets with donor restrictions		831,701.	28	866,701.
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		194,175.	32	5,931,484.
33 Total liabilities and net assets/fund balances		381,081.	33	5,981,121.

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	7,691,118.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,232,947.
3	Revenue less expenses. Subtract line 2 from line 1	3	5,458,171.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	194,175.
5	Net unrealized gains (losses) on investments	5	279,138.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,931,484.

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

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

Form 990 (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

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number

23-7086391

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 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.")						
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		☐

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.")	3,602,710.	3,658,519.	5,916,070.	4,881,203.	7,638,819.	25,697,321.
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	84,424.	75,603.	68,583.	46,855.	50,191.	325,656.
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	3,687,134.	3,734,122.	5,984,653.	4,928,058.	7,689,010.	26,022,977.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year		24,856.				24,856.
c Add lines 7a and 7b		24,856.				24,856.
8 Public support. (Subtract line 7c from line 6.)						25,998,121.

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	3,687,134.	3,734,122.	5,984,653.	4,928,058.	7,689,010.	26,022,977.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources			111.	44,445.	8,339.	52,895.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b			111.	44,445.	8,339.	52,895.
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.)	34,442.		318,339.	242.		353,023.
13 Total support. (Add lines 9, 10c, 11, and 12.)	3,721,576.	3,734,122.	6,303,103.	4,972,745.	7,697,349.	26,428,895.

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	98.37 %
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	97.83 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	.20 %
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	.20 %

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

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 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

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number

23-7086391

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

SOUTH FLORIDA WILDLIFE CENTER, INC.

23-7086391

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>450,545.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>200,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>300,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>250,000.</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.)

Name of organization

Employer identification number

SOUTH FLORIDA WILDLIFE CENTER, INC.

23-7086391

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

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

Name of organization

Employer identification number

SOUTH FLORIDA WILDLIFE CENTER, INC.**23-7086391****Part III**

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

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

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number

23-7086391

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

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

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 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 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

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

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

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

	Yes	No
(i) Unrelated organizations	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				
b Buildings		1,210,219.	1,016,376.	193,843.
c Leasehold improvements		11,552.		11,552.
d Equipment		219,375.	145,764.	73,611.
e Other		253,339.	240,232.	13,107.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				292,113.

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

Part X Other Liabilities.

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

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

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

Schedule D (Form 990) 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	8,168,846.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	279,138.
b	Donated services and use of facilities	2b	186,766.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	11,824.
e	Add lines 2a through 2d	2e	477,728.
3	Subtract line 2e from line 1	3	7,691,118.
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	7,691,118.

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	2,431,537.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	186,766.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	11,824.
e	Add lines 2a through 2d	2e	198,590.
3	Subtract line 2e from line 1	3	2,232,947.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,232,947.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC), EXCEPT FOR INCOME FROM ACTIVITIES NOT RELATED TO ITS TAX-EXEMPT PURPOSE, WHICH PRIMARILY INCLUDES RENTAL INCOME. NO PROVISION FOR INCOME TAXES WAS RECORDED DURING THE YEAR ENDED DECEMBER 31, 2020 SINCE THE ORGANIZATION HAD NO SIGNIFICANT UNRELATED BUSINESS INCOME. THE ORGANIZATION IS NOT A PRIVATE FOUNDATION PURSUANT TO SECTION 509(A)(1) OF THE IRC.

IN ACCORDANCE WITH U.S. GAAP ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, THE ORGANIZATION RECOGNIZES TAX LIABILITIES FOR UNCERTAIN TAX POSITIONS WHEN IT IS MORE LIKELY THAN NOT THAT A TAX POSITION WILL NOT BE SUSTAINED UPON EXAMINATION AND SETTLEMENT WITH VARIOUS TAXING AUTHORITIES.

Part XIII Supplemental Information (continued)

LIABILITIES FOR UNCERTAIN TAX POSITIONS ARE MEASURED BASED UPON THE LARGEST AMOUNT OF BENEFIT THAT IS GREATER THAN 50% LIKELY OF BEING REALIZED UPON SETTLEMENT. THE GUIDANCE ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES ALSO ADDRESSES DE-RECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES ON INCOME TAXES, AND ACCOUNTING IN INTERIM PERIODS. THE ORGANIZATIONS TAX YEARS SUBJECT TO EXAMINATION BY TAX AUTHORITIES GENERALLY REMAIN OPEN FOR THREE (3) YEARS FROM THE DATE OF FILING.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES

**SCHEDULE 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

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number

23-7086391

Part I Questions Regarding Compensation

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

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

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

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

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

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

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

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

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

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

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

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

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

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) 2020

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

[illegible]

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2020

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number

23-7086391

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	7	5,413.	MARKET VALUE
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	1	97,876.	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

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

	Yes	No
30a		X
31		X
32a	X	
33		

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

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

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

b If "Yes," describe in Part II.

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

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

Schedule M (Form 990) 2020

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 M, PART I -EXPLANATION FOR LINE 32A

AUTOMOTIVE RECOVERY SERVICES, INC. ACTS AS SFWC'S AGENT FOR THE VEHICLE DONATION PROGRAM FOR THE PROCESSING OF DONATED VEHICLES. AUTOMOTIVE RECOVERY SERVICES, INC. MAKES PAYMENTS TO SFWC FOR UNITS SOLD UNDER THEIR AGREEMENT NET OF FEES AND EXPENSES.

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

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number
23-7086391

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND EDUCATE THE PUBLIC ABOUT SOUTH FLORIDA ECOSYSTEM AND HOW TO
FACILITATE PEACEFUL CO-HABITATION WITH OUR WILD NEIGHBORS; AND PROVIDE
PROFESSIONAL EDUCATION IN WILDLIFE REHABILITATION, VETERINARY MEDICINE,
AND NATURAL SCIENCES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

SOUTH FLORIDA WILDLIFE CENTER'S MISSION CONTINUES WITH BEST PRACTICES
IN VETERINARY AND REHABILITATIVE CARE FOR THE SURVIVAL, RECOVERY, FULL
REHABILITATION, AND RELEASE BACK TO NATURE OF THOUSANDS OF ANIMALS
INTEGRAL TO OUR ECOSYSTEM.

FORM 990, PART VI, SECTION A, LINE 4:

ON MAY 1, 2020, THE HUMANE SOCIETY OF THE UNITED STATES AND AFFILIATES
(HSUS) BOARD OF DIRECTORS APPROVED A RESOLUTION TO DISAFFILIATE THE
ORGANIZATION FROM THE HSUS. THE TRANSACTION CLOSED ON JULY 1, 2020. THE
ORGANIZATION'S ARTICLES OF INCORPORATION AND BYLAWS WERE AMENDED AND
RESTATED DURING 2020.

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

AFTER SFWC'S INDEPENDENT TAX PREPARERS DRAFT FORM 990, THE DRAFT IS
SUBMITTED TO SFWC'S EXECUTIVE DIRECTOR FOR THEIR REVIEW AND REVISION, AS
MAY BE APPROPRIATE. THE REVISED DRAFT IS THEN GIVEN TO SFWC'S TREASURER AND
CHAIRMAN FOR FURTHER REVIEW. ONCE ALL STAFF AND PROFESSIONAL
REVIEWS/REVISIONS ARE DONE, THE TREASURER SENDS THE PROPOSED FINAL FORM 990
TO THE SFWC BOARD. ONCE THE BOARD HAS HAD AN OPPORTUNITY TO REVIEW AND

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

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number

23-7086391

COMMENT, THE FINALIZED VERSION IS FILED WITH THE IRS.

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

UNTIL THE DISAFFILIATION DATE SFWC RELIED UPON AND FOLLOWS THE CONFLICT OF INTEREST POLICY OF A RELATED ORGANIZATION, THE HUMANE SOCIETY OF THE UNITED STATES. THE MONITORING AND COMPLIANCE PROCESS IS FACILITATED BY THE OVERLAP IN STAFF AND BOARDS BETWEEN THE TWO ORGANIZATIONS. THE IMPLEMENTATION OF THE CONFLICT OF INTEREST POLICY EMPHASIZES AVOIDING CONFLICTS TO BEGIN WITH. THE RELATED ORGANIZATION'S GENERAL COUNSEL'S OFFICE FIELDS AND USUALLY RESOLVES CONFLICTS OF INTEREST AND QUESTIONS RAISED BY STAFF OR BOARD MEMBERS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

CA, FL, GA, AL, HI, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, OR, PA, RI, SC, TN, UT, VA, AR, WI, WV

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

SFWC MAKES ITS ARTICLES OF INCORPORATION AND BYLAWS AVAILABLE TO DONORS FREE OF CHARGE UPON REQUEST. FORMAL AUDITED FINANCIAL STATEMENTS ARE FILED WITH STATE CHARITABLE SOLICITATION REGISTRATIONS AND ARE MADE AVAILABLE TO MAJOR DONORS AND, WHERE REQUIRED BY STATE LAW, TO THE GENERAL PUBLIC BY MAIL UPON REQUEST. SFWC MAKES COPIES OF THE THREE MOST RECENTLY-FILED FORMS 990 AVAILABLE TO THE PUBLIC UPON REQUEST BOTH BY MAIL AND IN PERSON AT ITS OFFICE IN FT. LAUDERDALE, FL, AS SET FORTH IN IRS CODE SECTION 6104(0). THE THREE MOST RECENTLY FILED FORMS 990 AND MOST RECENT AUDITED FINANCIAL STATEMENTS ARE ALSO AVAILABLE TO THE GENERAL PUBLIC FREE OF CHARGE ON THE SFWC WEBSITE. THE CONFLICT OF INTEREST POLICY HAS NOT BEEN MADE AVAILABLE TO THE GENERAL PUBLIC.

Name of the organization

SOUTH FLORIDA WILDLIFE CENTER, INC.

Employer identification number

23-7086391

FORM 990, PART XII, LINE 2C:

SOUTH FLORIDA WILDLIFE CENTER PROVIDES OVERSIGHT OF THE AUDIT OF THE

FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT

APPOINTED BY THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS APPOINTED A

NEW INDEPENDENT AUDITOR TO AUDIT ITS FINANCIAL STATEMENT FOR THE YEAR

ENDED DECEMBER 31, 2020.

Part II Continuation of Identification of Related Tax-Exempt Organizations

(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 organization?	
						Yes	No
THE FUND FOR ANIMALS - 13-6218740					THE HUMANE		
1255 23RD STREET NW SUITE 460					SOCIETY OF THE		
WASHINGTON, DC 20037	ANIMAL WELFARE	NEW YORK	501(C)(3)	LINE 7	UNITED STATES		X
THE HUMANE SOCIETY OF THE UNITED STATES -					THE HUMANE		
53-0225390, 1255 23RD STREET NW SUITE 450,					SOCIETY OF THE		
WASHINGTON, DC 20037	ANIMAL WELFARE	DELAWARE	501(C)(3)	LINE 7	UNITED STATES		X
HUMANE SOCIETY INTERNATIONAL/CANADA					THE HUMANE		
4035 SAINT AMBROISE STREET SUITE 320					SOCIETY OF THE		
MONTREAL,, QUEBEC, CANADA H4C2E1	ANIMAL WELFARE	CANADA			UNITED STATES		X
HUMANE SOCIETY INTERNATIONAL (UK)					THE HUMANE		
5 UNDERWOOD STREET					SOCIETY OF THE		
LONDON, UNITED KINGDOM N17LY	ANIMAL WELFARE	UNITED KINGDOM			UNITED STATES		X
HUMANE SOCIETY INTERNATIONAL - EUROPE					THE HUMANE		
LEVELS 20 & 21 BASTION TOWER, 5 PLACE DU CHA					SOCIETY OF THE		
BRUSSELS, BELGIUM B-1050	ANIMAL WELFARE	BELGIUM			UNITED STATES		X
FRIENDS OF HUMANE SOCIETY INTERNATIONAL FOR					THE HUMANE		
THE PROTECTION AND CONSERVATION, 4035 SAINT					SOCIETY OF THE		
AMBROISE STREET SUITE 320, MONTREAL,,	ANIMAL WELFARE	CANADA			UNITED STATES		X
PROJECT CHIMPS - 47-1439557					THE HUMANE		
PO BOX 2140					SOCIETY OF THE		
BLUE RIDGE,, GA 30513	ANIMAL WELFARE	OREGON	501(C)(3)	LINE 7	UNITED STATES		X
HUMANE SOCIETY INTERNATIONAL:INDIA					THE HUMANE		
RIVER PARK - GLOUCESTER ROAD					SOCIETY OF THE		
MOWBRAY, CAPE TOWN, SOUTH AFRICA 7700	ANIMAL WELFARE	SOUTH AFRICA			UNITED STATES		X
HUMANE SOCIETY LEGISLATIVE FUND - 59-3786428					THE HUMANE		
1255 23RD STREET NW SUITE 455					SOCIETY OF THE		
WASHINGTON, DC 20037	ANIMAL WELFARE	DISTRICT OF COLUMBIA	501(C)(4)		UNITED STATES		X
HUMANE SOCIETY LEGISLATIVE FUND POLITICAL							
ACTION COMMITTEE - 27-0906603, 1255 23RD					HUMANE SOCIETY		
STREET NW SUITE 455, WASHINGTON, DC 20037	POLITICAL ACTION COMMITTEE	DISTRICT OF COLUMBIA	527		LEGISLATIVE FUND		X
THE HUMANE SOCIETY WILDLIFE LAND TRUST -					THE HUMANE		
52-1808517, 1255 23RD STREET NW SUITE 450,					SOCIETY OF THE		
WASHINGTON, DC 20037	ANIMAL WELFARE	DISTRICT OF COLUMBIA	501(C)(3)	LINE 7	UNITED STATES		X
DORIS DAY ANIMAL LEAGUE - 95-4117651					THE HUMANE		
1255 23RD STREET NW SUITE 450					SOCIETY OF THE		
WASHINGTON, DC 20037	ANIMAL WELFARE	CALIFORNIA	501(C)(4)		UNITED STATES		X

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.

[illegible]

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.

[illegible]

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) HUMANE SOCIETY OF THE UNITED STATES	C	4,807,974.FMV	
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:**NAME AND ADDRESS OF RELATED ORGANIZATION:**

FRIENDS OF HUMANE SOCIETY INTERNATIONAL FOR THE PROTECTION
AND CONSERVATION

4035 SAINT AMBROISE STREET SUITE 320

MONTREAL,, MONTREAL, QUEBEC, CANADA H4C2E1

South Florida Wildlife Center Inc.

2022 Proposed Budget

Expenditures	2021 Total	2022 Total
Animal Care		
Total Medical Supplies	\$ 40,650.00	\$ 71,850.00
Total Animal Care Supplies	\$ 2,500.00	\$ 30,000.00
Total Veterinary Services	\$ 9,302.00	\$ 12,000.00
Total Animal Care Feed	\$ 60,480.00	\$ 70,000.00
TOTAL ANIMAL CARE	\$ 112,932.00	\$ 183,850.00
Total Office Supplies	\$ 3,550.00	\$ 3,500.00
Total Computer Related / IT Expenses	\$ 71,944.00	\$ 60,100.00
Total Equipment Lease / Rental	\$ 6,413.00	\$ 7,500.00
Total Bank Fees and Lockbox Fees	\$ 4,950.00	\$ 8,940.00
Total Business Insurance Expense	\$ 72,182.50	\$ 69,700.00
Total Occupancy and Building Expense	\$ 200.00	\$ 200.00
Total R&M Building / Habitats	\$ 81,840.00	\$ 27,500.00
Total R&M Equipment	\$ 8,000.00	\$ 17,500.00
Total Utilities	\$ 59,060.00	\$ 49,800.00
Total Security	\$ 8,724.00	\$ 6,500.00
Total Grounds Maintenance	\$ 18,980.00	\$ 22,180.00
Total Janitorial Services	\$ 15,000.00	\$ 22,500.00
Total Trash Removal	\$ 26,718.00	\$ 29,150.00
Total Taxes and Fees	\$ 345.00	\$ -
Total License & Permit Fees	\$ 575.00	\$ 1,900.00
Total Telecommunications	\$ 12,224.28	\$ 14,760.00
Total Compensation Cost	\$ 1,420,557.31	\$ 1,746,915.00
Total Professional Fees	\$ 11,300.00	\$ 43,000.00
Total Education & Outreach	\$ 5,000.00	\$ 15,000.00
Total Dues, Memberships & Subscriptions	\$ 2,053.00	\$ 2,700.00
Total Postage & Shipping	\$ 7,500.00	\$ 10,000.00
Total Printing & Composition	\$ 26,500.00	\$ 24,000.00
Total Auto Expense	\$ 11,250.00	\$ 11,250.00
Total Events & Meetings	\$ 12,000.00	\$ 20,000.00
Total Expenditures	\$ 1,999,798.09	\$2,398,445.00

\$ 2,398,445.00

\$ -

South Florida Wildlife Center, Inc.

Financial Statements

December 31, 2020

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Preliminary Draft – For Review and Discussion Purposes Only!
Subject to Change – Not to be Reproduced!

South Florida Wildlife Center, Inc.
Statement of Financial Position
December 31, 2020

ASSETS

Current assets:

Cash and cash equivalents	\$ 3,239,188
Service fee receivables	39,175
Investments	2,375,679
Prepaid expenses and other current assets	34,966

Total current assets	5,689,008
-----------------------------	------------------

Property and equipment, net	292,113
-----------------------------	---------

Total assets	\$ 5,981,121
---------------------	---------------------

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable and accrued expenses	\$ 49,637
---------------------------------------	-----------

Total liabilities	49,637
--------------------------	---------------

Commitments and contingencies

Net assets:

Without donor restriction	5,033,558
With donor restriction	897,926

Total net assets	5,931,484
-------------------------	------------------

Total liabilities and net assets	\$ 5,981,121
---	---------------------

See accompanying notes to the financial statements.

Preliminary Draft – For Review and Discussion Purposes Only!
Subject to Change – Not to be Reproduced!

South Florida Wildlife Center, Inc.
Statement of Activities
For the Year Ended December 31, 2020

	Without Donor Restriction	With Donor Restriction	Total
Support and revenues:			
Grants	\$ 4,054,500	\$ -	\$ 4,054,500
Contributions	2,239,210	75,000	2,314,210
Program support	757,974	-	757,974
Bequests	562,326	-	562,326
Net investment income	293,070	-	293,070
Contributed animal food	186,766	-	186,766
Total support and revenues	8,093,846	75,000	8,168,846
Expenses:			
Program services	1,896,040	8,775	1,904,815
Supporting services:			
Management and general	372,404	-	372,404
Fundraising	154,318	-	154,318
Total supporting services	526,722	-	526,722
Total expenses	2,422,762	8,775	2,431,537
Changes in net assets	5,671,084	66,225	5,737,309
Net assets at the beginning of the year	(637,526)	831,701	194,175
Net assets at the end of the year	\$ 5,033,558	\$ 897,926	\$ 5,931,484

See accompanying notes to the financial statements.

Preliminary Draft – For Review and Discussion Purposes Only!
Subject to Change – Not to be Reproduced!

South Florida Wildlife Center, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2020

Cash flows from operating activities:	
Change in net assets	\$ 5,737,309
Adjustments to reconcile the changes in net assets to net cash provided by operating activities:	
Depreciation	53,936
Realized and unrealized gains on investments	(284,731)
Changes in operating assets and liabilities:	
Service fee receivables	(11,374)
Prepaid expenses and other current assets	(15,613)
Accounts payable and accrued expenses	(137,148)
Net cash provided by operating activities	5,342,379
Cash flows from investing activities:	
Purchases of investments	(6,134,193)
Proceeds from sales of investments	4,043,125
Purchases of property and equipment	(37,116)
Net cash used in investing activities	(2,128,184)
Net cash provided by financing activities	-
Net increase in cash and cash equivalents	3,214,195
Cash and cash equivalents at the beginning of the year	24,993
Cash and cash equivalents at the end of the year	\$ 3,239,188
Supplemental disclosure of noncash investing and financing activities:	
Receipt of donated stock	\$ 97,876
Transfer of assets from HSUS (see Note 9)	\$ 831,701

See accompanying notes to the financial statements.

Preliminary Draft – For Review and Discussion Purposes Only!
Subject to Change – Not to be Reproduced!

South Florida Wildlife Center, Inc.
Consolidated Statement of Functional Expenses
For the Year Ended December 31, 2020

	Program Services	Supporting Services			Total Expenses
		Management and General	Fundraising	Total Support Services	
Payroll and payroll taxes	\$ 1,115,270	\$ 106,216	\$ 106,216	\$ 212,432	\$ 1,327,702
Payroll benefits	215,149	27,453	20,440	47,893	263,042
Contributed animal food	186,766	-	-	-	186,766
Repairs and maintenance	148,048	28,388	9,004	37,392	185,440
Professional fees	-	165,688	-	165,688	165,688
Supplies and field expenses	131,469	498	250	748	132,217
Depreciation	53,936	-	-	-	53,936
Insurance	41,925	5,000	-	5,000	46,925
Bank and investment fees	46	36,366	5,106	41,472	41,518
Conference and travel	-	570	11,254	11,824	11,824
Education material	10,116	530	-	530	10,646
Telephone	-	1,549	2,048	3,597	3,597
Postage and shipping	2,090	146	-	146	2,236
Total expenses	\$ 1,904,815	\$ 372,404	\$ 154,318	\$ 526,722	\$ 2,431,537

See accompanying notes to the financial statements.

South Florida Wildlife Center, Inc.
Notes to the Financial Statements

Note 1 – Nature of Organization

South Florida Wildlife Center, Inc. (the "Organization") was incorporated in 1969 and helps animals in South Florida's tri-county region (Palm Beach, Broward and Miami-Dade). Staff members rescue, rehabilitate and release harmed or displaced native wildlife; and teach the public about living alongside our wild neighbors. As one the largest wildlife trauma hospital and rehabilitation center in the nation, based on intake numbers, the Organization performs daily field rescues of injured, orphaned, and imperiled animals. The Organization personnel restore mobility and function to injured wildlife, provide rehabilitative care in enriched, species-specific habitats, and release rehabilitated animals back into the wild.

The Center's support and revenues are received from grants designated for certain projects or programs, contributions from private sources, and other miscellaneous sources

On May 1, 2020, the Humane Society of the United States and Affiliates ("HSUS") Board of Directors approved a resolution to disaffiliate the Organization from the HSUS. The transaction closed on July 1, 2020 (See Note 9)

Note 2 – Summary of Significant Accounting Policies

The significant accounting policies followed by the Organization are described below:

Basis of Presentation

The accompanying financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of Organization's management and the Board of Directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities and changes in net assets.

Functional Allocation of Expenses

The costs of providing the programs and other activities have been summarized on a functional basis in the accompanying statement of activities and changes in net assets. Certain program and support expenses, such as salaries, benefits and other administrative costs, are allocated among program services, management and general and fundraising based on management's analysis of these costs.

South Florida Wildlife Center, Inc.
Notes to the Financial Statements

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Such estimates also affect the reported amounts of revenues and expenses during the reporting year. Actual results may differ from estimates under different assumptions or conditions.

Revenue Recognition

Contributions, including unconditional promises to give, are recognized in the period received. Contributions received are considered to be available for use unless specifically restricted by the donor. Amounts received that are designated for a future period or are restricted by the donor for specific purposes are reported as increases in net assets with donor restriction. Unconditional promises to give are presumed to be time-restricted by the donor until collected and are reported as net assets with donor restriction.

Conditional promises to give, including those received under multi-year grant agreements are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. A promise is considered conditional only if the donor has stipulated one or more barriers that must be overcome before the Organization is entitled to the assets transferred or promised, and there also exists a right of return to the donor of any assets transferred or a right of release of the donor's obligation to honor the promise. A transfer of assets from a donor that contains donor conditions is accounted for as a refundable advance until the conditions have been substantially met or explicitly waived by the donor.

Wills are recorded as bequest revenue when the probate courts declare the wills valid and the proceeds are measurable.

Contributions are recorded at fair value, which is net of estimated uncollectible amounts. The Organization uses the allowance method to determine uncollectible unconditional contributions receivable. The allowance is based on past experience as well as management's analysis of factors such as prior collection history, type of contribution, and nature of activity.

All other revenues are recognized when earned.

Cash Equivalents

Cash equivalents consist principally of money market funds and amounts held for operations in interest or non-interest-bearing accounts with original maturities of three (3) months or less and exclude cash equivalents held temporarily for long-term investment purposes by investment custodians.

Service Fee Receivables

Service fee receivables represent amounts due for expenditures incurred prior to year-end. Management evaluates all receivables on a periodic basis. Management believes that service fee receivables are fully collectible.

South Florida Wildlife Center, Inc.
Notes to the Financial Statements

Note 2 –Summary of Significant Accounting Policies, continued

Investments

The Organization reports investments at fair value. Net investment income (loss) consists of interest and dividend income, realized and unrealized gains and losses, less external and direct internal investment expenses. Net investment income (loss) is reported in the statement of activities and changes in net assets as a change in net assets without donor restriction unless the use of the income is limited by donor-imposed restrictions.

Property and Equipment

Property and equipment is stated at historical cost. Expenditures for major additions and improvements are capitalized and minor replacements, maintenance, and repairs are charged to expense as incurred. When property and equipment is retired, or otherwise disposed of, the cost and accumulated depreciation and amortization are removed from the accounts and any resulting gain or loss is included in the results of activities for the respective period. Depreciation and amortization of property and equipment is computed on a straight-line basis over the estimated useful lives of five (5) to forty (40) years. Property and equipment, if donated, is recorded at the approximate fair value on the date of the donation.

Contributed Services and In-Kind Contributions

Contributed services are recognized if the services received create or enhance non-financial assets or require specialized skills and are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code ("IRC"), except for income from activities not related to its tax-exempt purpose, which primarily includes rental income. No provision for income taxes was recorded during the year ended December 31, 2020 since the Organization had no significant unrelated business income. The Organization is not a private foundation pursuant to section 509(a)(1) of the IRC.

In accordance with U.S. GAAP on accounting for uncertainty in income taxes, the Organization recognizes tax liabilities for uncertain tax positions when it is more likely than not that a tax position will not be sustained upon examination and settlement with various taxing authorities. Liabilities for uncertain tax positions are measured based upon the largest amount of benefit that is greater than 50% likely of being realized upon settlement. The guidance on accounting for uncertainty in income taxes also addresses de-recognition, classification, interest and penalties on income taxes, and accounting in interim periods. The Organization's tax years subject to examination by tax authorities generally remain open for three (3) years from the date of filing.

South Florida Wildlife Center, Inc.
Notes to the Financial Statements

Note 2 –Summary of Significant Accounting Policies, continued

Valuation of Long-Lived Assets

The Organization accounts for the valuation of long-lived assets under authoritative guidance issued by the Financial Accounting Standards Board ("FASB"), which requires that long-lived assets and certain intangible assets be reviewed for impairment whenever events or circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of the long-lived assets is measured by a comparison of the carrying amount of the asset to future undiscounted net cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the estimated fair value of the assets.

Assets to be disposed of are reported at the lower of the carrying amount or fair value, less costs to sell. No indicators of impairment were identified for the year ended December 31, 2020.

Fair Value of Financial Instruments

The fair value of the Organization's cash and cash equivalents, service fee receivables, investments, and accounts payable and accrued expenses approximates their carrying amounts due to the relatively short maturity of these items.

Concentrations of Credit Risk

The Organization's assets that are exposed to credit risk consist primarily of cash and cash equivalents and investments. Cash and cash equivalents are maintained at financial institutions and, at times, balances may exceed federally insured limits. The Organization has never experienced any losses related to these balances. Amounts on deposit in excess of federally insured limits at December 31, 2020 totaled \$709,157. The Organization maintains its investments with high-quality financial institutions. The Organization performs yearly evaluations of these institutions for relative credit standing. Management regularly monitors the composition and maturities of investments. Investments are subject to market fluctuations that may materially affect the investment balances.

Recent Accounting Pronouncements

In June 2018, the FASB issued Accounting Standards Update ("ASU") No. 2018-08 – Not-for-Profit Entities (Topic 958), *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which clarifies and improves the scope and the accounting guidance for contributions received and contributions made. ASU No. 2018-08 should assist entities in (i) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, *Not-for-Profit Entities*, or as exchange (reciprocal) transactions subject to other guidance and (ii) determining whether a contribution is conditional. ASU No. 2018-08 is effective for fiscal years beginning after December 15, 2019. The Organization adopted ASU No. 2018-08 effective January 1, 2020 and there was no material effect on the financial statements and disclosures.

Date of Management Review

Management has evaluated subsequent events through September 30, 2021, the date on which the financial statements were available to be issued.

Preliminary Draft – For Review and Discussion Purposes Only!
Subject to Change – Not to be Reproduced!

South Florida Wildlife Center, Inc.
Notes to the Financial Statements

Note 3 – Liquidity and Availability of Resources

The Organization's financial assets available to meet cash needs for general expenditure, without donor or other restrictions limiting their use, within one year at December 31, 2020 consist of:

Cash	\$ 3,239,188
Service fee receivables	39,175
Investments	2,375,679
Total financial assets	<u>5,654,042</u>

Less: financial assets unavailable for general expenditures
within one year due to:

Restricted by donors with purpose restrictions	(897,926)
Total financial assets unavailable for general expenditures	<u>(897,926)</u>

Total financial assets available within one year to meet cash needs for general expenditures	<u>\$ 4,756,116</u>
---	---------------------

Note 4 – Investment Income

Net investment income consists of the following for the year ended December 31, 2020:

Net unrealized and realized gain on investments	\$ 284,731
Interest and dividend income	8,339
	<u>\$ 293,070</u>

Note 5 – Property and Equipment

Property and equipment consists of the following at December 31, 2020:

Buildings	\$ 1,210,219
Vehicles	253,339
Furniture and fixtures	219,375
Leasehold improvements	11,552
	<u>1,694,485</u>
Less: accumulated depreciation and amortization	(1,402,372)
	<u>\$ 292,113</u>

Depreciation expense for the year ended December 31, 2020 totaled \$53,936.

South Florida Wildlife Center, Inc.
Notes to the Financial Statements

Note 6 – Fair Value Measurements

Certain financial assets are recorded at fair value. Fair value is defined as the price that would be received to sell an asset between market participants in an orderly transaction on the measurement date. The market in which the reporting entity would sell the asset with the greatest volume and level of activity for the asset is known as the principal market. When no principal market exists, the most advantageous market is used. This is the market in which the reporting entity would sell the asset with the price that maximizes the amount that would be received. Fair value is based on assumptions market participants would make in pricing the asset. Generally, fair value is based on observable quoted market prices or derived from observable market data when such market prices or data are available. When such prices or inputs are not available, the reporting entity should use valuation models.

The Organization's assets recorded at fair value are categorized based on the priority of the inputs used to measure fair value. Fair value measurement standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or other valuation techniques) to determine fair value. The inputs used in measuring fair value are categorized into three levels, as follows:

- **Level 1** - Inputs are based upon quoted prices for identical instruments traded in active markets.
- **Level 2** - Inputs that are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar investments in markets that are not active, or models based on valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the investment.
- **Level 3** - Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

The following section describes the valuation methodologies the Organization uses to measure its assets at fair value.

- Equity securities, money market funds, real estate, and commodities – equity securities, money market funds, real estate and commodities are valued at the quoted net asset value of shares reported in the active market in which the funds are traded.
- Fixed income bonds – represents bonds valued based upon comparable securities of issuers with similar yield and similar credit ratings.

South Florida Wildlife Center, Inc.
Notes to the Financial Statements

Note 6 – Fair Value Measurements, continued

Fair Value on a Recurring Basis

Investments measured at fair value on a recurring basis are summarized below at December 31, 2020:

<i>Description</i>	Assets Measured at Fair Value	Fair Value Hierarchy Level		
		Level 1	Level 2	Level 3
Investments:				
Equity securities	\$ 1,231,950	\$ 1,231,950	\$ -	\$ -
Fixed income funds	956,002	956,002	-	-
Real estate and commodities	187,727	187,727	-	-
Total investments	\$ 2,375,679	\$ 2,375,679	\$ -	\$ -

Note 7 – Net Assets with Donor Restrictions

Net assets with donor restrictions consists of the following at December 31, 2020:

Purpose restrictions:	
Animal hospital	\$ 791,701
Building renovations and equipment	41,225
Animal care and habitat upgrades	65,000
	<u>\$ 897,926</u>

Note 8 – Net Assets Released from Donor Restrictions

Net assets released from donor restrictions consists of the following for the year ended December 31, 2020:

Purpose restrictions:	
Building renovations	\$ 8,775

Note 9 – Disaffiliation with The Humane Society of the United States and Affiliates

On May 1, 2020, the Humane Society of the United States and Affiliates ("HSUS") Board of Directors approved a resolution to disaffiliate the Organization from the HSUS. The transaction closed on July 1, 2020. As part of the agreement, the HSUS provided the Organization a one-time grant totaling \$4,050,000 and transferred to the Organization all remaining unused restricted net assets. The transferred restricted assets totaled \$831,701 and are subject to purpose restrictions as defined by the donors. As of December 31, 2020, these restricted assets are included in net assets with donor restriction in the accompanying balance sheet.

South Florida Wildlife Center, Inc.
Notes to the Financial Statements

Note 10 – In-Kind Contributions

For the year ended December 31, 2020, in-kind contributions recognized within revenue in the statement of activities included \$186,766 in contributed animal food. These contributed nonfinancial assets did not have donor-imposed restrictions. Contributed animal food was utilized in the animal shelter and the food pantry. In valuing the animal food, the Organization estimated the fair value on the basis of wholesale values that would be paid for purchasing similar products in the United States.

Note 11 – Commitments and Contingencies

Operating Lease

The property at the Organization's headquarters is leased from Broward County for \$200 per year through September 30, 2025. The fair value of the operating land lease expense cannot be reasonably estimated and, as such, is not reflected in the accompanying financial statements.

Legal Matters

From time to time, the Organization may be involved in various asserted claims and legal proceedings arising in the ordinary course of business, some of which may involve claims for substantial amounts. Management provides provisions for these items to the extent that the losses are deemed both probable and reasonably estimable. No provisions were required for the year ended December 31, 2020.

COVID-19 Pandemic

In March 2020, the World Health Organization (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 these financial statements. As such, it is uncertain as to the full magnitude that the pandemic will have on the Organization's financial condition, liquidity, and future results of operations. Management is actively monitoring the impact of the global situation on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Organization is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for 2021.

Note 12 – Subsequent Even

[Insert text, if any]



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248219411
Oct. 26, 2012 LTR 4168C E0
23-7086391 000000 00

00015308

BODC: TE

SOUTH FLORIDA WILDLIFE CENTER INC
3200 SW 4TH AVE
FT LAUDERDALE FL 33315-3019



018224

Employer Identification Number: 23-7086391
Person to Contact: Laura Botkin
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Oct. 17, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in November 1970.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248219411
Oct. 26, 2012 LTR 4168C E0
23-7086391 000000 00
00015309

SOUTH FLORIDA WILDLIFE CENTER INC
3200 SW 4TH AVE
FT LAUDERDALE FL 33315-3019

If you have any questions, please call us at the telephone number
shown in the heading of this letter.

Sincerely yours,

Richard McKee

Richard McKee, Department Manager
Accounts Management Operations

RECEIVED

OCT 26 2012

BY: 

Jeffrey J. Arciniaco, President, Board Chairman

President and board chair of the South Florida Wildlife Center (Ft. Lauderdale); co-fiduciary, Folke H. Peterson Foundation; trustee, Ardath B. Rosengarden Charitable Trust; ambassador, Tree of Life Foundation International, animal branch; specialist in the rescue and care of parrots; facilitator and advocate, feral cat Trap-Neuter-Return programs; advocate for the protection and welfare of all animals. Arciniaco was also a Board member of the Humane Society of the United States board of directors.

Thomas J. Sabatino Jr., Vice Chairman, Secretary

South Florida Wildlife Center Vice Chairman and Treasure. Mr. Sabatino is also a part of the Humane Society of the United States board of directors. Sabatino brings with him 35 years of business, governance and legal experience, and a commitment to improving the lives of animals worldwide. Sabatino is actively engaged in local animal rescue both in Florida and New England and is also passionate about empowering attorneys in the field of public interest law. His desire to create long lasting change at a national level led him to become an avid supporter of the Humane Society of the United States and Humane Society International over the years. Dedicated advocate for animals both locally and nationally.

Sabatino is a former Executive Vice President and General Counsel of Aetna and has previously served in comparable positions at Hertz Global Holdings, Walgreens, United Airlines, Schering-Plough, Baxter International and American Medical International. Throughout his career he has received numerous awards, including the Inside Counsel's Transformative Leader Award, the National Bar Association Gertrude E. Rush Award, and the Equal Justice Works Scales of Business Award. In 2016, the Women's In-House Counsel Leadership Institute created the Sabatino Advocacy Award in his honor.

He received his Juris Doctor from the University of Pennsylvania, and a degree in government from Wesleyan University. He lives in Connecticut with his wife and their 17-year-old Jack Russell.

Ardath B. Rosengarden, Director

Ardath Rosengarden has been a philanthropic leader and volunteer with Florida's animal care and rescue for many years. Living in Boca Raton, Rosengarden has been an integral member of the Board of the SPCA Wildlife Care Center, and a member of the Humane Society of the United States' National Council, a high-level advisory body of influential individuals who work with HSUS executive staff and Board of Directors to advance the organization's mission. She has assisted in numerous projects at the center and she is especially known in southeast Florida as an active proponent of feral cat and feline issues.

Thomas Bartelmo, Treasurer

Thomas Bartelmo is an experienced business and financial executive who has been a key part of Kislak since 1995. During his career at Kislak, Mr. Bartelmo has completed more than \$2 billion of investments, transactions and financings. He has guided the firm's investment ventures and property acquisitions and has overseen the management and financing activities in a wide range of residential and commercial projects throughout the United States.

He is also CEO of the Kislak Family Foundation, serves on the Smithsonian's National Air and Space Museum Board, and is a member of the James Madison Council, a private-sector advisory council whose mission is to support and promote the Library of Congress.

Mr. Bartelmo earned his bachelor's and master's degrees in accounting at Florida State University and is on the boards of the FSU Foundation and the FSU Real Estate Center. He also serves on the University of Miami Herbert Business School Real Estate Advisory Board, is on the board of the South Florida Wildlife Center and is a member of the Chief Executives Organization and the Young Presidents' Organization.

Eric Bernthal

Eric Bernthal practiced corporate and communications law for 40 years. He has negotiated hundreds of corporate transactions, overseen billions of dollars in corporate financings, and provided counsel to dozens of corporations' boards of directors on issues of governance, controversy and litigation, executive employment and compensation and general corporate advice. Eric served as Managing Partner of Latham & Watkins' Washington D.C. office for over a decade. The office grew to 275 lawyers under his stewardship. He also played a prominent role in opening offices for Latham in Houston, Boston and Milan, Italy.

In 2012, Eric retired from law practice in order to devote his full time to the role of Chairman of the Board of The Humane Society of the United States. He served on the HSUS board for eleven years, including his seven years as board chairman. During that period, he also served as a director of Humane Society International, the South Florida Wildlife Center, the Wildlife Land Trust and Project Chimps. Over the course of his career, Eric has served on other non-profit boards and counseled many other non-profit organizations. He presently serves as a director of IsraAID (a humanitarian organization based in Israel), the Baltimore Animal Rescue and Care Shelter ("BARCS") and the Nightingale Ranch, a horse sanctuary in California.

Eric has lived in Potomac, Maryland, for nearly 50 years. He and his wife have three adult sons and eleven grandchildren. After all their sons had departed for college, Eric and his wife served as foster parents in the Montgomery County, Maryland, foster care program. They provided care to 25 children over a ten-year period. He and his sons have adopted nearly a dozen rescued pit bull- mix dogs, and Eric has been active in the national effort to reform Breed-Specific Legislation which so prejudices these animals and their families.

Doug Koger

Doug Koger is known as a leader who consistently transforms vision to reality. He accomplishes this by building highly effective, diverse teams of people who thrive in an environment where the sharing of ideas and thoughts are not only encouraged, but required. He is an inspirational leader who knows the importance of storytelling to inspire action from individuals as well as being someone who is practical in deciding what ideas to execute on now and what needs to wait for later. Doug is respected for the leadership talent he develops and is routinely sought out for candidates to fill open positions across the organization.

Doug is currently a leader with Apple, Inc where he has held various positions since 2006. He leads a team of 200+ people, focusing equally on producing industry and company leading results balanced with creating a community within his team built on trust and mutual support. Additionally, Doug serves as Co-Chair for Pride@Apple, Apple's LGBTQ+ diversity organization where his responsibilities span across North America. In this role, he has made it his mission to help individuals embrace who they were born to be so that they may then share their talents freely both professionally and personally, resulting in a stronger more diverse team of people. Doug also combines his love for travel to "off the beaten track" places with helping the people of these locations better their lives. Most notably, he recently assisted a community in Kashmir that he visited transition from a tourism-based economy that was impossible during Covid-19 to one based on the manufacturing and selling of local goods, such as cashmere and silk products. He has also assisted communities in Transylvania transition youth from farm-based economies to software development with the goal being to preserve cultural identity in the region without the loss of talent to other technology hotspots in Europe.

While born and raised in north Georgia, Doug has made south Florida his home for 20 years. He lives in Davie where he is able to indulge in his personal passion of caring for animals. His menagerie of rescues includes llamas, miniature horses, goats, sheep, parrots and a mini pig. He also works diligently to preserve the azawakh, a rare dog breed from the Sahel region of Africa which he has been involved with for 25 years. He has worked with ABIS (Association Burkinabe Idi du Sahel) to both preserve the breed in the native Sahel region of Africa as well as to insure the genetic diversity outside of there to guarantee the future of the breed.

Contributions to Nonprofits "Donation Request" Application - Submission #280

Date Submitted: 6/10/2022

The Commission of Lauderdale-By-The-Sea has appropriated funding for the 2022 - 2023 fiscal year to provide financial assistance to nonprofits serving the Lauderdale-By-The-Sea community.

Applications must be submitted online and received by May 17, 2022.

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

Organization Information

Organization Name*

Women In Distress of Broward County, Inc.

Address*

PO Box 50187

City*

Lighthouse Point

State*

Florida

Zip Code*

33074

Contact Person*

Susan Evans

Title*

Grants Manager

Phone Number*

9547609800

Email*

grants@womenindistress.org

Federal Identification Number (FIN)*

59-1592524

DUNS*

096089552SFU

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

P43 - Family Violence Shelters

Request Information

Project/Program Name*

Emergency Shelter and Supportive Services for Lauderdale-By-The-Sea Domestic Violence Victims

Requested Funding Amount*

\$3,000

Project/Program Details

Briefly describe your organization*

For over 47 years, Women In Distress (WID) has been a place where women, children and men are able to go for the services needed to heal from domestic violence (DV). WID began in 1974 in a modest 4-bedroom home as Broward County's first refuge for homeless women, until a local tragedy brought to light the critical need to shelter women and their children who are fleeing domestic abuse. Since that time, Women In Distress has continued to innovate and expand our services to include a standalone crisis hotline department; legal assistance for survivors needing restraining orders; services to help survivors build financial independence from their abuser; and preventive education on DV abuse for students, professionals and the community. In 2018, WID opened an on-site Pet Shelter in partnership with the Humane Society of Broward County (HSBC)—the first collaboration of its kind in the nation between a domestic violence shelter and a local Humane Society.

Today, Women In Distress is the only nationally accredited, state-certified, full-service domestic violence center in Broward County; the largest DV agency in Florida; and one of the oldest in the country. WID is the only certified DV center in Florida offering a program focused on specialized therapeutic services for children starting at infancy. Last fiscal year, WID provided 3,051 adults and children with free and confidential life-saving assistance including shelter, food, clothing, advocacy, counseling and therapy, crisis line calls, legal assistance, job readiness and more. The great majority of survivors served are low-income.

Explain the objectives of your project*

Women In Distress is respectfully requesting \$3,000 in funding for FY22-23 to supplement the cost of providing emergency shelter and supportive services to residents of Lauderdale-By-The-Sea who are victims of domestic violence. WID's 24-Hour Crisis Hotline (954-761-1133) is the first point of contact survivors have with Women In Distress and can be the first time that they disclose information regarding domestic abuse to anyone. Last year, WID answered 15,301 hotline calls—the most calls handled by any of Florida's 41 certified DV centers.

When survivors need to escape a lethal situation and call the hotline, WID will arrange for transportation to the Emergency Shelter—a critical element in preventing the escalation of domestic abuse in our community and providing a safe place to heal from the pain. Survivors will be provided shelter, food, clothing, transportation and supportive services for up to 90 days within a secure environment that has 132 beds plus cribs. The location of WID's Emergency Shelter is kept confidential for the protection of the population we serve. Last fiscal year, WID provided 27,743 nights of safe shelter to 519 survivors, more than half of whom were children.

The following supportive services will be accessible to Lauderdale-By-The-Sea residents to promote healing from the trauma of domestic violence abuse and move on to establish financial self-sufficiency and lives free of violence:

Advocacy and Support: Advocates serve as a support system for survivors. They create safety plans, facilitate support groups, provide case management, and identify services and community resources needed to help survivors transition out of an abusive transition out of an abusive relationship and into safety. Last fiscal year, WID completed over 5,000 safety plans for survivors and their children.

Therapy: WID provides clinical assistance to adults and children suffering from symptoms of domestic violence abuse which affect their ability to function on a day-to-day basis. Last fiscal year, WID provided 23,679 hours of advocacy, counseling and therapeutic services to adults and children through individual and group sessions and activities.

Family Services: With parental consent, age-appropriate services are offered to children from birth to age 17 which include safety planning tailored to the child's needs, respite care, and age-appropriate, evidence-based therapy. Parents participate in individual therapy and support groups to learn how to best support their child's recovery process.

Education and Prevention: Education of DV survivors, students, professionals and the general community is critical to our mission to stop domestic violence abuse for everyone. Last fiscal year, WID facilitated 558 educational events (mostly virtual due to COVID-19) that were attended by more than 14,000 Broward County residents.

Injunction for Protection Legal Services (IFP): Navigating the legal system is a daunting task for everyone, but especially so for parents fleeing domestic abuse. IFP Project Attorneys provide legal and/or representation to survivors of domestic, dating, and sexual violence or stalking, on how to obtain and enforce a civil injunction for protection (restraining order). Last fiscal year, 694 survivors received WID legal services.

Economic Empowerment & Justice: In 2017 WID started its Economic Empowerment and Justice Program to enhance our ability to empower survivors and their families to become financially self-sufficient and break their dependence on their abusers. WID works with local literacy programs, housing providers, career centers, employment firms, and Dress for Success to ensure survivors have access to the resources they need to achieve financial independence. Last fiscal year, 134 survivors participated in this program.

Emergency Pet Shelter: DV affects all members of the family, including pets. However, only 3% of domestic violence shelters nationwide can accommodate pets. The Women In Distress Pet Shelter opened in the fall of 2018 to increase accessibility to services by survivors with pets.

Multiple Satellite Locations: WID's main campus for Outreach services (non-residential), The Jim and Jan Moran Family Center, is located in Deerfield Beach. To better serve the needs of domestic violence survivors no matter where they live, WID has expanded its services to Broward cities with high rates of reported domestic violence incidents, including the Holy Cross Women's Center in Oakland Park and the main courthouse in downtown Fort Lauderdale.

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 2021 Annual Report.pdf

Optional file upload.

Target Population

Define the target population for your project*

Each year Women In Distress serves more than 3,000 survivors of domestic violence abuse, a pervasive public health problem that is damaging to all victims, their families and the greater community. One in three women and one in four men will experience domestic violence in their lifetime (National Coalition Against Domestic Violence, 2021). It occurs among all ethnic and racial groups; genders; across all socioeconomic backgrounds; among heterosexuals and LGBTQ members; in urban, suburban and rural areas alike.

Among Florida's 67 counties, Broward County ranks among the highest in the total number of reported domestic violence (DV) offenses. According to the Florida Department of Law Enforcement's 2020 report, there were 5,598 cases of domestic violence in the county, including: 14 murders; 76 cases of rape; 14 cases of fondling; 1,066 cases of aggravated assault; 19 cases of aggravated stalking; 4,308 cases of simple assault; 76 cases of threat/intimidation; and 25 cases of stalking. Sadly, this data paints a partial picture since domestic violence is one of the most chronically unreported crimes and is on the rise due to pandemic-related stressors and growing financial insecurity.

WID estimates that we will serve 5 or more residents from Lauderdale-By-The-Sea in FY22-23, 100% of whom will benefit from the funding provided. We are grateful that only 4 residents utilized our services last fiscal year. It is important to note, however, that survivors are not required to disclose where they live, and we may serve people vacationing or living in LBTS for only a portion of the year.

WID accepts survivors no matter their age, gender identity, race, sexual orientation, religion, mental or physical disability, veteran or military status, immigration status, socioeconomic standing or language spoken. Approximately 90% of those served by the agency are low-to-moderate income level, as defined by the federal Department of Housing and Urban Development (HUD) definition. In addition, anyone who flees domestic abuse and leaves their home is considered legally homeless (HUD). WID welcomes survivors from any community, although residents of South Florida represent the majority of our population served. Most adult survivors served are 25-59 years old. Typically, more than half of those living in our Emergency Shelter are the smallest and most vulnerable victims of domestic violence – children (newborn to age 17). The demographic information on the race/ethnicity of the 3,051 survivors served last fiscal year is as follows: Black/African American (44%), White/Caucasian (27%), Other Race (19%), Multi-Racial (7%), and Not Provided/Unknown (3%).

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 donation request - LBTS FY22-23.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. 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 Compliance Manager and Program Director who monitors all outcomes to ensure goals are being met and that all grant deliverables outlined in funding agreements are completed and reported.

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

Project Evaluation

Choose File No file chosen

Optional file upload.

Certification

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

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

First Name*

Linda

Last Name*

Parker, Ph.D.

Title*

President and CEO

Date*

06/10/2022

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 Tax***

WOMEN IN DISTRESS IRS 990 FY
JULY 2020 - JUNE 2021.pdf

Organization Annual Budget*

2021-2022 WID Organizational
Budget.pdf

Audited Financial Statement*

2021.06.30 WOMEN IN DISTRESS
OF BROWARD COUNTY INC
FINANCIAL STATEMENT.pdf

501(C)(3) Determination Letter*

WID IRS Determination 2022.pdf

Board of Directors List*

WID Board of Directors
Directory.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.

Home, healing, community and YOU are the heart of Women In Distress



Linda L. Parker, Ph.D.

When I began my role as president and CEO in September of 2020, like all of us, I didn't know what this "new normal" would look like. But I did know that surviving and thriving has always been the path forward for Women In Distress (WID) and the families we serve. As you'll see in this Impact Report, despite the challenges of an ongoing pandemic, we continued to ensure survivors of domestic violence had a safe place to call home so they could begin their healing journey. **We did this with the support of our community, and you.**

Even before COVID shined a light on those who were not safe at home, you knew, you understood, and you were already doing something about it by supporting survivors. COVID continues to be a crisis layered over another crisis, exacerbating abuse and the needs of survivors:

- There has been a 50% rise in demand for restraining orders for survivors of domestic violence
- Our residential population was up 15% over pre-pandemic levels
- Therapy intakes for new clients increased. January 2021 intakes were nearly 50% higher than January 2020
- The average number of days clients stayed in shelter was up considerably due to lack of affordable housing

But our community provided hope. Our Power of One Campaign, with our match partner, The Jim Moran Foundation, raised over \$1 million to support our programs and honor past President and CEO Mary Riedel. Two incredible women also remembered us in their estate plans – Susan Gutman and Joanne DeLizza. This helped propel our Board of Directors to establish the Women In Distress Legacy Society to remember those who have named us in their estate plans and honor those who are making that decision in their lifetime. If you have or are considering naming WID in your plans, please let us know so we can recognize you as well.

With our Starfish Luncheon canceled in 2020, for the second year in a row, it's an understatement to say that we were more than excited to get out on the links for our annual golf tournament organized by Board Member Phyllis Thomas. Phyllis and her husband, Al, have generously donated \$1 million over the years through The Thomas Family Foundation, and we were proud to recognize them this year with naming The Thomas Family Foundation Education and Empowerment Center on our campus.

The needs of domestic violence survivors continue to change during these challenging times where unemployment, loss of childcare and more add additional stresses. While our work looked different in many ways this year, from hybrid therapy (phone, computer and in-person) to virtual legal services and court proceedings, through it all, we remain determined and hopeful as we continue to advocate for survivors and their families.

We couldn't do this without you. On behalf of our Board of Directors and Trustees – thank you.

With hope for the future,

Judea Linda L. Parker, Ph.D.
President and CEO

Billie Billie Grieb
Chair, Board of Directors

Kim Kim Bentley
Past Chair, Board of Directors

3,051 women, children and men received free, confidential life-saving services

Women In Distress is a safe place where women, children and men go to heal from the trauma of domestic violence to live new, self-sufficient lives where love doesn't hurt.



85¢ of every dollar raised went back to programs and services

Your support provides safety, hope and healing to survivors in the most difficult times. As we work with families to transition to a sense of pre-pandemic normalcy, we are more grateful than ever that you are an ally. You have helped us keep our doors open and meet the changing needs of survivors of domestic abuse.

27,743 Nights of safe emergency shelter

Emergency shelter was provided to 519 survivors and included food, clothing, safety planning, counseling and therapy, and pet assistance and shelter. 58% of the survivors served in the emergency shelter were children.

23,679 Advocacy, counseling & therapy hours

Virtual and in-person mental health support was provided to survivors and their children to help heal the emotional scars of abuse. Without help, children are at risk of becoming abusers when violence becomes normalized.

694 Survivors assisted by our Injunction for Protection program

Attorneys provided survivors with free legal advice and representation on filing for and maintaining injunctions for protection (restraining orders) in order to keep themselves and their children safe

134 Survivors received Economic Empowerment services

Includes financial literacy education, employment and job training, and assistance with finding affordable housing to increase financial independence.

Revenue	\$9,406,569
Government Grants	\$4,120,063
Gifts, Corporations, Foundations	\$2,838,650
Thrift Store & Other In-Kind Donations	\$1,640,835
Thrift Store Revenue	\$502,917
Investment Earnings	\$421,640
Special Events	\$206,526
PPP Loan Forgiveness	\$210,000
Other Revenue	\$38,459
Capital Campaign Contributions	\$32,550
Expenses	\$7,983,798
Program Services	\$6,789,304
Management/General	\$641,335
Fundraising, Events & In-Kind	\$557,159

Our Impact Partners



Bank of America	Memorial Healthcare System
Broward County	Miami Dolphins
Colony West Women's Golf Group	Nova Southeastern University
The Community Foundation of Broward	Paul Polak Memorial Foundation
Cleveland Clinic Florida	Public Super Markets Charities
Florida Department of Children and Families	Sun Capital Partners Foundation, Inc.
Domini's Fund	Sun Sentinel Media Group
The Fitch Foundation	The Tate Family Foundation Fund
Hal Herman Children's Fund	of the Community Foundation of Broward
The Jim Moran Foundation	The Thomas Family Foundation
JMK Family Enterprises	UKG
Leo Goodwin Foundation	Wells Fargo

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.

Our Board of Directors

Executive Committee



Billie Grieb, Chair Community Volunteer	Kim Bentley, Past Chair Community Volunteer
Sean Riley, 1st Chair • USB Financial Services	Beth Wallace, 2nd Chair • Universal Property Casualty Insurance
Maria Guttuso, Treasurer • JMK Group	Michael Ryan, Secretary • Krupnick Campbell Malone
Linda L. Parker, Ph.D. • President & CEO, Women In Distress	Mary Campagnano • Community Volunteer
Michelle Claverol • BBK Capital	Stephanie Coker • Broward Sheriff's Office
Linda Garrett • Community Volunteer	Manju Kalidindi • Attorney at Law
Cecile Leroux • UKG	Karen Leikert • Wells Fargo Bank
Julissa Merette • Memorial Healthcare System	Marla Schaefer • Sarabi Family Office
Phyllis Thomas • The Thomas Family Foundation	Dr. Jill A. Wallace-Ross • Nova Southeastern University
Board of Trustees	
Linda Garrett, Chair • Community Volunteer	Dr. Richard Bernstein, Past Chair • Broward College
Anne B. Chervony • BFC Financial	Joanne Gaines • Centennial Bank
Kathleen Grace • United Capital/Goldman Sachs	Lois Herman • Community Volunteer
Cynthia Imperato • CGI Consultants	Emily Jaffe • Rewards Network
Beatriz "BJ" Prillaman • Community Volunteer	John G. Primeau • Centennial Bank
Karen Sylvester • JMK Family Enterprises	Judith Thiel • Philanthropist
Josette Van Putten • Community Volunteer	Kerlann Worley • Entercom Radio Group



Home ~ Healing ~ Community



WOMEN IN DISTRESS
OF BROWARD COUNTY, INC.

JIM & JAN MORAN FAMILY CENTER



WOMEN IN DISTRESS
OF BROWARD COUNTY, INC.

JIM & JAN MORAN FAMILY CENTER



24-Hour Crisis Line 954-761-1133 • TTY/TDD 954-527-5385 • Phone 954-760-9800 • Fax 954-832-9487
P.O. Box 50187, Lighthouse Point, FL 33074 • WomenInDistress.org
Please remember: Women In Distress is your will and estate planning.



WOMEN IN DISTRESS

OF BROWARD COUNTY, INC.

JIM & JAN MORAN FAMILY CENTER

24-Hour Crisis Hotline 954-751-1133 | Phone 954-760-9800 | Fax 954-832-9487 | WomenInDistress.org

Executive Committee

Billie Grieb

Chair

Sean Riley

First Chair

Beth Wallace

Second Chair

Maria Guttuso

Treasurer

Michael Ryan

Secretary

Kim Bentley

Past Chair

Linda L. Parker, Ph.D.

President & CEO

Board Members

Michelle Claverol

Stephanie Coker

Linda Garrett

Manju Kalidindi

Cecile Leroux

Carla Lowry

Isa Merette

Amanda Pires

Marla Schaefer

Phyllis Thomas

Jill Wallace-Ross

Board of Trustees

Linda Garrett

Richard Bernstein

Anne Chervony

Joanne Gaines

Kathleen Grace

Lois Herman

Cynthia Imperato

Emily Jaffe

Karen Leikert

Beatriz "BJ" Prillaman

John Primeau

Karen Sylvester

Judith Thiel

Josette Van Putten

Kerian Worley

June 9, 2022

Mayor Chris Vincent

Town of Lauderdale-by-the-Sea

Jarvis Hall, 4505 N. Ocean Drive

Lauderdale-By-The-Sea, FL 33308

Dear Mayor Vincent:

On behalf of Women In Distress of Broward County, Inc. (WID) and families we serve, we would like to thank you and Lauderdale-By-The-Sea for your long-standing partnership and ongoing support. Your generous support of our programs over the years have enabled us to provide residents from Lauderdale-By-The-Sea with the resources they need to transition into a safe, independent and violent free life.

We know that you may be in the midst of planning your next fiscal year budget and want to ensure you included funds for your domestic violence survivors. **Women In Distress of Broward County, Inc. (WID) respectfully requests \$3,000 in funding from Lauderdale-by-the-Sea in order to maintain a seamless continuation of domestic violence services to your residents during the 2022-2023 fiscal year.** The pandemic has taken a tremendous toll on individuals and families who are experiencing domestic violence abuse. Without Women In Distress, many would be forced to decide between living on the streets or staying with their abuser due to the skyrocketing cost of housing and other essentials.

For more than 47 years, we have worked together to keep families safe by furthering our mission *to end domestic violence for everyone through intervention, education and advocacy*. Women In Distress works to accomplish its mission by providing a 132-bed emergency shelter, an onsite pet shelter, 24-hour Crisis Hotline support, and a comprehensive Outreach (non-residential) Program that includes: advocacy services, therapy, counseling, legal services, childcare, financial empowerment training, and other wrap around support services for domestic violence survivors.

Last fiscal year, Women In Distress was able to provide 3,051 adults and children with much-needed services to those recovering from domestic violence abuse, including 27,743 nights of emergency shelter, 15,301 calls answered by our 24-Hour Crisis Hotline, and 23,679 hours of advocacy and therapy. WID is the only nationally accredited, state certified, full service domestic violence agency in Broward County; the largest domestic violence agency in Florida; the only shelter in Southeast Florida to house survivors and pets together; and one of the oldest in the country. Our programs continue to empower survivors of domestic violence to safely flee their abusers and establish financially independent, violence-free lives.

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





WOMEN IN DISTRESS
OF BROWARD COUNTY, INC.

JIM & JAN MORAN FAMILY CENTER

Helping families rebuild their lives *for 47 years!*

The approved \$3,000 in funding from Lauderdale-By-The-Sea will supplement a portion of the cost associated with providing your residents with domestic violence programs to include:

- * Emergency Shelter
- * Therapy
- * Counseling and Advocacy
- * Injunction for Protection (IFP) Legal Services
- * 24/7 Crisis Hotline Assistance
- * Economic Empowerment and Justice
- * Education and Prevention
- * Pet Shelter

With funding provided by Lauderdale-By-The-Sea last fiscal year, Women In Distress served four domestic violence survivors who disclosed that they are Lauderdale-By-The-Sea residents. We are thankful the need was not greater. Growing financial insecurity and the lack of affordable housing, among other pandemic-related stressors, have created the perfect storm for the increase in domestic abuse and complicated the path to obtain help. Since the start of the pandemic, Women In Distress has seen a significant increase in the demand for legal services to obtain an injunction for protection (restraining order), as well as a higher demand for therapy and longer stays in the shelter.

It is too soon to fully comprehend the impact of the pandemic on families experiencing domestic abuse, but one thing is certain: we must be prepared to meet this demand as victims turn to Women In Distress for help. I hope that Lauderdale-By-The-Sea will continue to partner with us in our service to domestic violence survivors.

If you require any additional information, please do not hesitate to contact Grants Manager Susan Evans at 954-760-9800 ext. 1256 or grants@womenindistress.org.

Sincerely,

Linda L. Parker, Ph.D.
President and CEO

Our mission is to stop domestic violence abuse for everyone through intervention, education, and advocacy.

24-Hour Crisis Hotline 954-751-1133 | Phone 954-760-9800 | Fax 954-832-9487 | WomenInDistress.org

Women In Distress of Broward County, P.O. Box 50187, Lighthouse Point, FL 33074



EXTENDED TO MAY 16, 2022

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		D Employer identification number 59-1592524
	Doing business as		E Telephone number 954-760-9800
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 8,904,038.
	P.O. BOX 50187		H(a) Is this a group return for subordinates? ☐ Yes ☒ No
	City or town, state or province, country, and ZIP or foreign postal code LIGHTHOUSE POINT, FL 33074		H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions
F Name and address of principal officer: LINDA L. PARKER, PH.D 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: ▶ WWW.WOMENINDISTRESS.ORG			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶			L Year of formation: 1974 M State of legal domicile: FL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO STOP DOMESTIC VIOLENCE ABUSE FOR EVERYONE (SAFE) THROUGH INTERVENTION, EDUCATION AND ADVOCACY.		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	126
	6 Total number of volunteers (estimate if necessary)	6	0
	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 7,346,309.	Current Year 8,238,677.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	909.	15,595.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,129.	80,067.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,354,347.	8,334,339.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	101,293.	308,166.
	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)	4,682,343.	4,609,964.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 516,155.		
Expenses	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,333,204.	2,403,492.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,116,840.	7,321,622.
	19 Revenue less expenses. Subtract line 18 from line 12	237,507.	1,012,717.
	20 Total assets (Part X, line 16)	Beginning of Current Year 12,379,762.	End of Year 13,663,360.
Net Assets or Fund Balances	21 Total liabilities (Part X, line 26)	2,098,195.	1,963,022.
	22 Net assets or fund balances. Subtract line 21 from line 20	10,281,567.	11,700,338.

Part II Signature Block

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

Sign Here	<i>Linda L Parker, PhD</i>		01/12/2022	
	Signature of officer		Date	
Paid Preparer Use Only	LINDA L. PARKER, PH.D, PRESIDENT AND CEO			
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name MARTHA PARKER	Preparer's signature MARTHA PARKER	Date 12/16/21	Check if self-employed ☐ PTIN P02266097
	Firm's name ▶ KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S	Firm's EIN ▶ 59-1363792		
	Firm's address ▶ 6550 N FEDERAL HIGHWAY, SUITE 410 FT. LAUDERDALE, FL 33308	Phone no. 954-771-0896		

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

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

OMB No. 1545-0047

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

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

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

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

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	WOMEN IN DISTRESS OF BROWARD COUNTY, INC	59-1592524
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 50187	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LIGHTHOUSE POINT, FL 33074	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 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 Accomplishments

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

☒ X**1** Briefly describe the organization's mission:

TO STOP DOMESTIC VIOLENCE ABUSE FOR EVERYONE THROUGH INTERVENTION, EDUCATION AND ADVOCACY. THE ORGANIZATION IS THE ONLY STATE OF FLORIDA CERTIFIED DOMESTIC VIOLENCE CENTER IN BROWARD COUNTY. THE ORGANIZATION PROVIDES A WIDE ARRAY OF SERVICES WHICH INCLUDES

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,082,695. 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	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 Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

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

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

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

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	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?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
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**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	19			
b Enter the number of voting members included on line 1a, above, who are independent		19		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				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 ►
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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	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				
	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		25,505.		
	b Less: cost or other basis and sales expenses	7b		18,704.		
	c Gain or (loss)	7c		6,801.		
	d Net gain or (loss)		6,801.			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 PUBLICATION	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.		
		7,480,966.	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 ☒ X 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 ☒

- 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	X	

Form 990 (2020)

Department of the Treasury
Internal Revenue Service

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.
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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).

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	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 _____

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

	Yes	No
3a(i)	X	
3a(ii)		X
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		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 GOLF TOURNAMENT	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
	(event type)	(event type)	(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 ☒ Nob 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 GELINAddress ▶ 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>
----------------	--

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Name of the organization

Employer identification number
59-1592524

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

☒ Yes ☐ No

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

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

Schedule I (Form 990) 2020

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
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

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)**

Noncash Contributions

OMB No. 1545-0047

2020

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for 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

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

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.

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.	
2021-2022 APPROVED BUDGET	
WID - CONSOLIDATED	C
	APPROVED BUDGET 7.7.21
	FY 2021-2022
Income	
Grant/Foundation Revenue*	5,584,772
Grant Rev - Donated Fixed Assets	-
Thrift Store Revenue	525,000
Thrift Store-Sales Tax	36,750
Contributions	425,000
Major Gifts	550,000
Special Events	600,000
Investment & Interest	98,795
Gain on Loan Forgiveness	-
Other Income	500
Total Income	7,820,817
Personnel	
Salary	4,534,431
Total Salary	4,534,431
Group Medical Insurance	234,483
Life Insurance	3,924
Retirement Plan	52,768
Disability Insurance	10,176
Social Security	345,726
State Unemployment Insurance	4,740
Workers Compensation Insurance	39,270
Total Benefits	691,086
Total Personnel Expenses	5,225,517
	15%
Contracted Services	
Audit Expense	39,000
Electronic Data Processing	31,897
Internet Expenses	4,380
Other Professional Fees	412,410
Total Contracted Services	487,687
Supplies	
Computer Supplies	2,900
Housekeeping Supplies & Shelter Groceries	232,106
Pet Supplies	-
Office Supplies	32,859
Sales Supplies	492
Volunteer Supplies	225
Activities & Supplies	23,489
Total Supplies	292,071

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.	
2021-2022 APPROVED BUDGET	
WID - CONSOLIDATED	C
	APPROVED BUDGET 7.7.21
	FY 2021-2022
Printing, Design & Layout	
Printing, Design, Layout Expenses	23,000
Advertising Expense	500
Publication Expense	1,250
Total Printing, Design & Layout	24,750
Telephone	
Telephone Expense	31,854
TV Cable Services	3,864
Total Telephone	35,718
Postage & Delivery	
Postage-Shipping Expense	9,273
Total Postage & Delivery	9,273
Occupancy	
Building & Grounds Maintenance & Rep	139,197
Electricity	87,720
Insurance - Bldg & General Liability	162,269
Water/Utilities	50,340
Rent-Rental of Space	186,872
Security & Alarm Expense	5,015
Generator Fuel	2,636
Total Occupancy	634,048
Maintenance & Rental Equipment	
Computer Maintenance	92,135
Equipment Rental	23,760
Maintenance & Repair Equipment	36,736
Maintenance of Vehicles	4,618
Total Maintenance & Rental Equipment	157,249
Travel & Related	
Local Transportation & Tolls	11,282
Vehicle Fuel & Related Expenses	3,784
Out of Town Travel & Related Exp	3,590
Hotel, Meal & Incidentals	6,698
Total Travel & Related	25,354
Conferences & Meetings	
Conference/Meeting External	11,115
Community Relations	2,000
Meetings-WID Sponsored	2,860
Staff Recognition Awards	7,336
Total Conferences & Meetings	23,311

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.		
2021-2022 APPROVED BUDGET		
WID - CONSOLIDATED		C
		APPROVED BUDGET 7.7.21
		FY 2021-2022
Memberships		
Membership Dues & Fees		17,287
Total Memberships		17,287
Special Events		
Special Events		121,000
Total Special Events		121,000
Participant - Reimbursed		
Participant Emergency Fund		146,834
Total Participant		146,834
Other Expenses		
License, Permits, Fees, Tax		6,409
Accreditation		400
Staff Training		32,173
Donor Cultivation Expense		2,500
Recruitment-Background Screening		23,479
Bank Fees, Discounts & Other Charges		21,000
Interest Expense		54,000
Equipment/Asset Purchase		-
Sales Tax - Thrift Store		36,750
Depreciation Estimate		444,008
Other		-
Total Other		620,718
Total Other (Non -Personnel) Expenses		2,595,301
Total Operating Expenses		7,820,817
Excess (Deficit) after Depreciation		0

Women in Distress of Broward County, Inc.

**Financial Statements
and Additional Information
For the Year Ended June 30, 2021**



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Women in Distress of Broward County, Inc.

Report on the Financial Statements

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, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Organization's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 30, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other 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 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, 2021, 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, 2021

FINANCIAL STATEMENTS

Women in Distress of Broward County, Inc.
Statement of Financial Position
June 30, 2021
(with comparative totals as of June 30, 2020)

	<u>2021</u>	<u>2020</u>
Assets:		
Cash and cash equivalents	\$ 2,852,290	\$ 2,765,180
Investments	735,880	-
Grants receivable	929,031	803,180
Promises to give, net	184,551	223,799
Prepaid expenses and deposits	47,452	78,178
Inventory	72,453	95,234
Beneficial interest in assets held by Community Foundation of Broward, Inc.	1,188,086	933,225
Property and equipment, net	<u>7,653,617</u>	<u>7,480,966</u>
Total assets	\$ <u>13,663,360</u>	\$ <u>12,379,762</u>
Liabilities:		
Accounts payable	\$ 168,079	\$ 115,541
Accrued liabilities	306,749	252,148
Refundable advances and deferred revenue	169,627	86,436
Note payable - Paycheck Protection Program	-	210,000
Mortgage note payable, net of unamortized loan costs	<u>1,318,567</u>	<u>1,434,070</u>
Total liabilities	<u>1,963,022</u>	<u>2,098,195</u>
Commitments and Contingencies (Note 14)	-	-
Net Assets:		
Without donor restrictions:		
Undesignated	9,338,551	8,210,422
With donor restrictions:		
Purpose and time restrictions	1,331,578	1,040,936
Perpetual in nature	<u>1,030,209</u>	<u>1,030,209</u>
Total with donor restrictions	<u>2,361,787</u>	<u>2,071,145</u>
Total net assets	<u>11,700,338</u>	<u>10,281,567</u>
Total liabilities and net assets	\$ <u>13,663,360</u>	\$ <u>12,379,762</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, 2021
(with comparative totals for the year ended June 30, 2020)

	2021			2020
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Public Support:				
Grants from governmental agencies	\$ 4,116,539	\$ 4,424	\$ 4,120,963	\$ 4,311,929
Grants from corporations and foundations	1,221,166	52,944	1,274,110	664,980
Contributions from individuals and corporations	1,361,899	202,641	1,564,540	1,179,719
Capital campaign contributions	-	32,550	32,550	67,200
In-kind donations, thrift store	487,211	-	487,211	426,355
Other in-kind donations	553,644	-	553,644	468,047
Special events, net of direct costs of \$ 41,004 at June 30, 2021 and \$ 74,551 at June 30, 2020	159,522	-	159,522	382,398
Total public support	7,899,981	292,559	8,192,540	7,500,628
Revenue and Gains:				
Thrift store	502,917	-	502,917	395,731
Investment earnings (loss), net	470	421,179	421,649	(6,156)
Loan forgiveness - Paycheck Protection Program	210,000	-	210,000	-
Miscellaneous	38,459	-	38,459	6,443
Total revenue and gains	751,846	421,179	1,173,025	396,018
Net Assets Released From Restrictions	423,096	(423,096)	-	-
Total public support, revenue and gains, and net assets released from restrictions	9,074,923	290,642	9,365,565	7,896,646
Expenses:				
Program services:				
Residential	2,082,695	-	2,082,695	2,159,572
Outreach	2,670,964	-	2,670,964	2,632,847
Prevention and education services	233,846	-	233,846	236,434
Thrift store	955,676	-	955,676	812,271
Crisis hotline	249,375	-	249,375	309,518
Injunction for protection project	596,748	-	596,748	554,161
Total program services	6,789,304	-	6,789,304	6,704,803
Supporting services:				
Fundraising	516,155	-	516,155	464,146
Management and general	641,335	-	641,335	497,255
Total supporting services	1,157,490	-	1,157,490	961,401
Total expenses	7,946,794	-	7,946,794	7,666,204
Change in net assets	1,128,129	290,642	1,418,771	230,442
Net Assets, Beginning of Year, as restated (Note 9)	8,210,422	2,071,145	10,281,567	10,051,125
Net Assets, End of Year	\$ 9,338,551	\$ 2,361,787	\$ 11,700,338	\$ 10,281,567

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, 2021

(with comparative totals for the year ended June 30, 2020)

	Program Services					Supporting Services				
	Residential	Outreach	Prevention and Education Services	Thrift Store	Crisis Hotline	Injunction for Protection	Supporting Services			
General Fundraising							Management and General			
Functional Expenses:										
Salaries	\$ 828,639	\$ 1,662,882	\$ 151,376	\$ 185,640	\$ 186,375	\$ 425,464	\$ 259,680	\$ 301,152	\$ 4,002,208	\$ 4,021,767
Employee benefits	125,870	252,592	22,994	28,199	28,310	64,780	39,445	45,566	607,756	660,579
Total personnel costs	954,509	1,915,474	174,370	213,839	214,685	491,244	299,125	346,718	4,609,964	4,682,346
Other Expenses:										
Conferences, conventions and meetings	-	4,991	-	112	-	-	2,220	19,181	26,504	13,202
Contribution to participants	116,378	190,699	1,068	-	-	21	-	-	308,166	101,293
Interest expense	29,263	14,172	1,886	-	1,244	1,992	1,184	11,512	61,253	73,984
Membership dues/subscriptions	165	299	200	-	-	1,318	500	11,029	13,511	31,211
Occupancy	248,622	107,935	10,654	186,624	6,041	37,819	11,259	30,124	639,078	528,313
Other expenses	-	36,678	6,028	14,670	1,825	11,316	19,343	12,805	102,665	60,020
Postage and shipping	583	1,915	201	-	120	283	5,931	885	9,918	5,756
Printing and publications	78	1,769	347	-	-	-	33,201	4,466	39,861	21,712
Professional fees	163,909	113,083	14,227	11,361	8,870	19,889	78,996	40,440	450,775	384,500
Provision for bad debt	-	-	-	823	-	-	1,225	-	2,048	164
Rental and maintenance of equipment	52,602	28,495	4,231	5,513	1,968	12,236	46,802	17,393	169,240	125,745
Special events	-	-	-	-	-	-	45,924	-	45,924	84,561
Supplies	273,324	49,631	7,414	2,575	827	2,444	2,799	5,743	344,757	279,371
Telephone and cable	5,514	9,878	707	492	5,577	5,007	560	2,553	30,288	30,374
Travel - staff	1,669	336	82	444	16	46	100	726	3,419	12,651
Total other expenses	892,107	559,881	47,045	222,614	26,488	92,371	250,044	156,857	2,247,407	1,752,857
In-Kind Expenses:										
Cost of goods sold	-	-	-	509,991	-	-	-	-	509,991	401,375
Professional fees	-	55,108	-	-	-	-	-	60,073	115,181	147,989
Supplies and services	20,178	47,081	-	-	-	-	185	1,800	69,244	320,059
Total in-kind expenses	20,178	102,189	-	509,991	-	-	185	61,873	694,416	869,423
Provision for Depreciation	215,901	93,420	12,431	9,232	8,202	13,133	7,805	75,887	436,011	436,129
Total expenses by function	2,082,695	2,670,964	233,846	955,676	249,375	596,748	557,159	641,335	7,987,798	7,740,755
Less Expenses Included With Revenues on the Statement of Activities:										
Cost of direct benefit to donors	-	-	-	-	-	-	(41,004)	-	(41,004)	(74,551)
Total expenses included in the expense section on the statement of activities	\$ 2,082,695	\$ 2,670,964	\$ 233,846	\$ 955,676	\$ 249,375	\$ 596,748	\$ 516,155	\$ 641,335	\$ 7,946,794	\$ 7,666,204

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, 2021
(with comparative totals for the year ended June 30, 2020)

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 1,418,771	\$ 230,442
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Provision for depreciation	436,011	436,129
Amortization of loan costs	2,451	2,450
Provision for bad debt	2,048	164
Net realized and unrealized (gains) losses on investments	(109,299)	-
Net change on beneficial interest in assets held by Community Foundation of Broward, Inc.	(254,861)	56,369
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	(125,851)	(137,340)
Promises to give, net	37,200	(160,098)
Prepaid expenses and deposits	30,726	(4,387)
Inventory	22,781	(24,979)
Increase (decrease) in liabilities:		
Accounts payable	52,538	13,126
Accrued liabilities	54,601	45,506
Refundable advances and deferred revenue	83,191	82,936
Net cash provided by (used in) operating activities	<u>1,071,107</u>	<u>540,318</u>
Cash Flows From Investing Activities:		
Proceeds from the sale of investments	25,505	-
Purchase of property and equipment	(239,462)	(64,288)
Purchases of investments	(652,086)	-
Net cash provided by (used in) investing activities	<u>(866,043)</u>	<u>(64,288)</u>
Cash Flows From Financing Activities:		
Proceeds from note payable	-	838,000
Principal payments on note payable - Paycheck Protection Program	-	(628,000)
Principal payments on mortgage note payable	(117,954)	(114,972)
Net cash provided by (used in) financing activities	<u>(117,954)</u>	<u>95,028</u>
Net change in cash and cash equivalents	87,110	571,058
Cash and Cash Equivalents, Beginning of Year	<u>2,765,180</u>	<u>2,194,122</u>
Cash and Cash Equivalents, End of Year	<u>\$ 2,852,290</u>	<u>\$ 2,765,180</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 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. 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.

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 ("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.
- *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)

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, 2021 and 2020, 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, 2021 and 2020. 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. Management has determined a provision for uncollectible accounts is not necessary as of June 30, 2021 and 2020.

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.

Note 2 - Summary of Significant Accounting Policies (continued)

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 ranging from 3 to 7 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.

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 2 - Summary of Significant Accounting Policies (continued)

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 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.

Reclassifications: Prior period financial statement amounts have been reclassified to conform to current period presentation. Total net assets and change in net assets are unchanged due to these reclassifications.

Use of estimates: The preparation of financial statements in conformity with 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.

Note 2 - Summary of Significant Accounting Policies (continued)

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. Effective May 1, 2020, DCF assumed the role previously held by the Florida Coalition Against Domestic Violence (FCADV). Revenue from all grants with DCF and FCADV represented approximately \$ 2,281,400 or 23% and \$ 2,705,000 or 34% of total public support, revenue and gains for the years ending June 30, 2021 and 2020, respectively. The Organization renewed its main contract with DCF for approximately \$ 2,155,000 through June 30, 2022. Receivables due from these contracts were approximately \$ 392,000 or 42%, and \$ 518,000 or 65% of total grant receivables at June 30, 2021 and 2020, respectively.

Date of management review: Subsequent events have been evaluated through October 28, 2021, 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	\$ 2,852,290
Investments	735,880
Grants receivable	929,031
Promises to give, net	184,551
Beneficial interest in assets held by Community Foundation of Broward, Inc.	<u>1,188,086</u>
Financial Assets, at year-end	<u>5,889,838</u>
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions:	
Purpose and time restrictions by donor	(1,331,578)
Add back: promises to give without donor restrictions available within one year	95,833
Perpetual restrictions by donor	(1,030,209)
Add back: estimated distribution from beneficial interest in assets held by Community Foundation of Broward, Inc.	<u>59,000</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,682,884</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.)

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, 2021 as follows:

	Total	Level 1	Level 2	Level 3
Cash (at cost)	\$ 15,065	\$ -	\$ -	\$ -
Exchange Traded Funds	720,815	720,815	-	-
Beneficial interest in assets held by the Community Foundation of Broward	1,188,086	-	-	1,188,086
	<u>\$ 1,923,966</u>	<u>\$ 720,815</u>	<u>\$ -</u>	<u>\$ 1,188,086</u>

Fair values of assets held by the Organization are classified at June 30, 2020 as follows:

	Total	Level 1	Level 2	Level 3
Beneficial interest in assets held by the Community Foundation of Broward	\$ 933,225	\$ -	\$ -	\$ 933,225
	<u>\$ 933,225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 933,225</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:

	2021	2020
Balance, beginning of year	\$ 933,225	\$ 989,594
Change in value	303,556	(7,065)
Distributions	(48,695)	(49,304)
Balance, end of year	<u>\$ 1,188,086</u>	<u>\$ 933,225</u>

Women in Distress of Broward County, Inc.
Notes to Financial Statements
June 30, 2021
(with comparative totals as of June 30, 2020)

Note 5 - Promises to Give

At June 30, 2021 and 2020, unconditional promises to give consisted of the following:

	<u>2021</u>	<u>2020</u>
Receivable in less than one year	\$ 95,883	\$ 220,547
Receivable in one to five years	<u>90,000</u>	<u>3,333</u>
Total promises to give	185,883	223,880
Less allowance for doubtful promises to give	-	-
Present value discount	<u>(1,332)</u>	<u>(81)</u>
	<u>\$ 184,551</u>	<u>\$ 223,799</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, ranging from .75% to 2.50%.

Note 6 - Property and Equipment

Property and equipment consist of the following as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Building and improvements	\$ 8,426,555	\$ 8,426,555
Furniture and equipment	2,085,238	1,476,576
Vehicles	<u>178,060</u>	<u>178,060</u>
	10,689,853	10,081,191
Less: accumulated depreciation	<u>(4,260,665)</u>	<u>(3,824,654)</u>
	6,429,188	6,256,537
Land	<u>1,224,429</u>	<u>1,224,429</u>
Property and equipment, net	<u>\$ 7,653,617</u>	<u>\$ 7,480,966</u>

Women in Distress of Broward County, Inc.
Notes to Financial Statements
June 30, 2021
(with comparative totals as of June 30, 2020)

Note 7 - Thrift Store

Net Thrift Store proceeds provided by its daily operations were approximately \$ 34,000 and \$ 10,000 for the years ended June 30, 2021 and 2020, respectively. Items given to participants were valued at approximately \$ 7,000 and \$ 6,000 for the years ended June 30, 2021 and 2020, 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.

	<u>2021</u>	<u>2020</u>
Thrift Store revenue (including donated items)	\$ 990,128	\$ 822,086
Expenses (including costs of goods sold)	<u>(955,676)</u>	<u>(812,271)</u>
Net proceeds provided by Thrift Store operations	\$ <u>34,452</u>	\$ <u>9,815</u>

The Thrift Store cost of goods sold presented in the Statement of Functional Expenses on page 5 includes the following components:

Thrift Store revenues	\$ 502,917
Thrift Store items given to program participants	<u>7,074</u>
Thrift Store cost of goods sold	\$ <u>509,991</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, 2021 and 2020, as follows:

	<u>2021</u>	<u>2020</u>
Donated goods and other services	\$ 556,474	\$ 744,978
Professional services	115,181	149,424
Contributed property and equipment	<u>369,200</u>	<u>-</u>
Total	\$ <u>1,040,855</u>	\$ <u>894,402</u>

Women in Distress of Broward County, Inc.
Notes to Financial Statements
June 30, 2021
(with comparative totals as of June 30, 2020)

Note 9 - Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods:

	2021	2020
Subject to expenditure for specified purpose:		
Capital fund	\$ -	\$ 1,425
Pet shelter	137,311	129,934
Direct services and supplies	115,960	165,931
	<u>253,271</u>	<u>297,290</u>
Subject to passage of time:		
Promises to give, not restricted by donors, but unavailable for expenditure until due	184,551	222,374
	<u>437,822</u>	<u>519,664</u>
Endowments:		
Subject to appropriation and expenditure when a specified event occurs:		
Pet shelter	595,423	500,000
General operations	276,097	21,236
Educational advancement	22,236	36
	<u>893,756</u>	<u>521,272</u>
Required to be held in perpetuity by donor for specified purpose:		
Held at the Foundation	911,989	911,989
Educational advancement	118,220	118,220
	<u>1,030,209</u>	<u>1,030,209</u>
	<u>1,923,965</u>	<u>1,551,481</u>
Total	\$ <u>2,361,787</u>	\$ <u>2,071,145</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:

	2021	2020
Expiration of time restrictions	\$ 218,922	\$ 35,600
Satisfaction of purpose and time restrictions:		
Capital fund	1,425	-
Pet shelter	25,173	32,360
Direct services and supplies	128,881	139,688
General operations	48,695	49,304
Total	\$ <u>423,096</u>	\$ <u>256,952</u>

Women in Distress of Broward County, Inc.
Notes to Financial Statements
June 30, 2021
(with comparative totals as of June 30, 2020)

Note 9 - Net Assets with Donor Restrictions (continued)

During the year ended June 30, 2021, the Organization performed a review of donor restricted net assets and noted that the previous net asset classification of several projects required adjustment to be in line with the underlying board designations and were reclassified. The effect of these reclassifications as of June 30, 2020 was as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Net Assets
Net assets as of June 30, 2020, as previously reported	\$ 8,231,431	\$ 2,050,136	\$ 10,281,567
Donor-restricted endorsement fund reclassifications	(21,009)	21,009	-
Restated net assets	\$ <u>8,210,422</u>	\$ <u>2,071,145</u>	\$ <u>10,281,567</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, 2021 and 2020, the total fair value of the endowment funds which are held and controlled by the Foundation amounted to \$ 1,743,786 and \$ 1,368,666, 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, 2021 and 2020, the fair value of the endowment fund amounted to \$ 1,188,086 and \$ 933,225, 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 Net 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, 2021 and 2020, the fair value of the endowment fund at the Foundation amounted to \$ 555,700 and \$ 435,441, respectively. Distributions from this Fund will only be made with the approval and authorization of the Board of Trustees of the Foundation and the funds are the property of the Foundation. As such, they are not carried as an asset of the Organization.

Note 10 - Endowment Funds (continued)

Endowment Funds Held by the Organization

The Marti Huizenqa 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, 2021 and 2020, 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, 2021 and 2020, the fair value of the endowment fund amounted to \$ 140,456 and \$ 118,256, 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, 2021 and 2020, the fair value of the endowment fund amounted to \$ 595,423 and \$ 500,000, respectively.

Interpretation of relevant law: The Organization's Board of Directors is responsible for the oversight and management of the Organization's endowments. The Board of Directors of the Organization has interpreted the Florida Uniform Prudent Management of Institutional Funds Act (the "FUPMIFA") as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

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. Allowable investments are comprised of overnight funds invested in government obligations, certificates of deposits, money market funds and interest bearing checking or savings accounts. The Organization does not invest in equities or high-risk securities.

Women in Distress of Broward County, Inc.
Notes to Financial Statements
June 30, 2021
(with comparative totals as of June 30, 2020)

Note 10 - Endowment Funds (continued)

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, 2021 and 2020.

The changes in endowment net assets for the year ended June 30, 2021 are as follows:

	With Donor Restrictions		
	Net	Endowment	2021
	Earnings	Corpus	Total
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)
	<u>\$ 393,756</u>	<u>\$ 1,530,209</u>	<u>\$ 1,923,965</u>

The changes in endowment net assets for the year ended June 30, 2020, are as follows:

	With Donor Restrictions		
	Net	Endowment	2020
	Earnings	Corpus	Total
Beginning Balance	\$ 77,612	\$ 1,530,209	\$ 1,607,821
Interest and dividends	29	-	29
Net realized and unrealized gains (losses) on investments	263	-	263
Investment fees	(7,328)	-	(7,328)
Distributions	(49,304)	-	(49,304)
Ending Balance	<u>\$ 21,272</u>	<u>\$ 1,530,209</u>	<u>\$ 1,551,481</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 2022. The line carries a variable rate of interest, payable monthly at the lender's prime rate (3.25% at June 30, 2021). There were no outstanding balances for the years ended June 30, 2021 and 2020. There was no interest expense incurred during 2021 and 2020. 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, 2021, 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.

Note 12 - Mortgage Note Payable (continued)

The Organization incurred certain costs as a result of the refinance of its mortgage. Loan costs, net of accumulated amortization, totaled \$ 7,352 and \$ 9,803 as of June 30, 2021 and 2020, respectively. Amortized interest expense for the years ended June 30, 2021 and 2020 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, 2021, the Organization was in compliance with the minimum debt service coverage.

Future mortgage principal payments, not including unamortized loan costs, are approximately as follows:

Year Ending June 30,		
2022	\$	122,000
2023	\$	127,000
2024	\$	132,200
2025	\$	137,700
2026	\$	143,400
2027-2030	\$	663,600

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 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. 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 2022. The monthly rent charged is approximately \$ 7,000 plus certain allocable costs.

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.

Note 14 - Commitments and Contingencies (continued)

During the year, the Organization entered into a lease for office space relating to the Injunction for Protection Program. The lease calls for monthly payments of approximately \$ 3,000 through April 2022.

Rent expense under these operating leases, including certain allocable costs, totaled approximately \$ 170,000 and \$ 167,000 for the years ended June 30, 2021 and 2020, respectively.

Future minimum payments required under the above operating leases are approximately as follows:

Year Ending June 30,	
2022	\$ 102,800
2023	11,900
2024	6,000

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, 2021 and 2020, the liability for accumulated vacation leave benefits amounted to approximately \$ 134,000 and \$ 121,000, 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, 2021 and 2020, the Organization contributed approximately \$ 48,000 and \$ 59,000, respectively to the Plan.

Cafeteria Plan: The Organization participates in a Cafeteria Plan (Section 125, as described in the Internal Revenue Code) covering all employees. Employees must have completed sixty-days of employment and are working at least 30 hours per week to be eligible for the benefit. The plan provides health insurance coverage with the Organization paying 80% of the insurance cost of eligible employees. The Organization paid approximately \$ 231,000 and \$ 253,000 to the Plan in 2021 and 2020, respectively.

Note 16 - Supplemental Cash Flow Information

Supplemental disclosure for cash flow information:

	<u>2021</u>	<u>2020</u>
Cash received during the year for -		
Interest received	\$ <u>470</u>	\$ <u>909</u>
Cash paid during the year for -		
Interest paid	\$ <u>58,802</u>	\$ <u>71,533</u>
Other Noncash investing activities:		
Contribution of property and equipment	\$ <u>369,200</u>	\$ <u>-</u>

Note 17 - Uncertainties

The coronavirus (COVID-19) outbreak has caused disruption in international and U.S. economies and markets. The coronavirus and fear of further spread has caused quarantines, cancellation of events, and overall reduction in business and economic activity. On March 11, 2020, the *World Health Organization* designated the coronavirus outbreak a pandemic. Management and the Board of Directors continue to evaluate and monitor the potential adverse effect that this event may have on the Organization's financial position, operations and cash flows. The full impact of COVID-19 is unknown at this time and cannot be reasonably estimated as these events are still developing.

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, 2021

Federal/State Agency/Pass through Entity/ Program Title	CFDA/ 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	LN073	\$ 453,321	\$ -	\$ -
Family Violence Prevention and Services (FVPSA) FVPSA - CARES Act	93.671 93.671	LN073 LN073 93.671 Total	516,680 51,109 567,789	119,962 - 119,962	- - -
U.S. Department of Justice - Passed through State of Florida, Department of Children and Families - Legal Assistance for Victims (LAV)	16.588	LN121	7,054	-	-
Passed through State of Florida, Office of the Attorney General - Crime Victim Assistance	16.575	VOCA-2019 Women In Distress of Brow-00435 VOCA-2020 Women In Distress of Brow-00760	139,783 823,097	-	-
Crime Victim Assistance	16.575			-	-
Passed through Florida Coalition Against Domestic Violence - Crime Victim Assistance	16.575	20-2230-CPI VOCA	14,329	-	-
Economic Justice Program	16.575	20-2230-EJ-VOCA	17,059	-	-
Legal Project	16.575	20-2230-LEGAL-VOCA 16.575 Total	122,162 1,116,430	-	-

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, 2021

Federal/State Agency/Pass through Entity/ Program Title	CFDA/ CSFA Number	Contract/Grant Number	Expenditures	State Matching Expenditures (1)	Transfer to Subrecipients
Federal Agency Name:					
(continued)					
U.S. Department of Housing and Urban Development - Passed through Broward County - Emergency Solution Grant	14.231	20-CP-HIP-8219-01	58,119	-	-
45th Years Emergency Solution Grant	14.231	-	69,245	-	-
		14.231 Total	127,364	-	-
City of Oakland Park	14.218	-	7,400	-	-
Community Development Block Grants passed through - City of Fort Lauderdale	14.218	#B-19/20-MC-12-0005	32,058	-	-
City of Hollywood	14.218	-	16,909	-	-
City of Pompano	14.218	-	15,371	-	-
City of Plantation	14.218	-	28,383	-	-
		14.218 Total	100,121	-	-
Total expenditures of federal awards			\$ 2,372,079	\$ 119,962	\$ -
State Financial Assistance:					
Florida Department of Children and Families - Child Abuse Domestic Violence Training	60.139	LN073	145,794	-	-
Domestic Violence Program	60.134	LN073	994,513	-	-
Total Florida Department of Child and Families			1,140,307	-	-
Total expenditures of state financial assistance			1,140,307	-	-
Total expenditures of federal awards and state financial assistance			\$ 3,512,386	\$ 119,962	\$ -

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, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2021.

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 the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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.

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 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 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, 2021

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

We have audited Women in Distress of Broward County, Inc.'s (a nonprofit organization) (the "Organization") compliance with the types of compliance requirements described 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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal awards and state projects applicable to its federal programs and state projects, respectively.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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*. Those standards, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and/or state project occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program and State Project

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, 2021.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



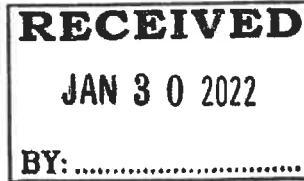
KEEFE McCULLOUGH

Fort Lauderdale, Florida
October 28, 2021

CINCINNATI OH 45999-0038

In reply refer to: 0248188034
Jan. 26, 2022 LTR 4168C 0
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BODC: TE

WOMEN IN DISTRESS OF BROWARD COUNTY
INC
% LINDA L PARKER PHD
PO BOX 50187
LIGHTHOUSE PT FL 33074



011888

Employer ID number: **-***2524
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Jan. 14, 2022, about your tax-exempt status.

We issued you a determination letter in December 1977, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

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

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

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

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

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

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

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

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Jan. 26, 2022 LTR 4168C 0
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WOMEN IN DISTRESS OF BROWARD COUNTY
INC
% LINDA L PARKER PHD
PO BOX 50187
LIGHTHOUSE PT FL 33074

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

Thank you for your cooperation.

Sincerely yours,



Warren R. Burton, Operations Mgr
Accounts Management Operations 1



WOMEN IN DISTRESS
OF BROWARD COUNTY, INC.

JIM & JAN MORAN FAMILY CENTER

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
Beth Wallace Office Manager Universal Property & Casualty Insurance 1110 W. Commercial Blvd. Fort Lauderdale, FL 33309	Second Chair	Work: 954-958-1200 ext. 6009 Fax: 954-958-1213 Email: bwallace@universalproperty.com	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 Audit
Michael Ryan Esquire Edward Harwin Valori, PL 1110 S.E. 6th Street, Suite 2300 Fort Lauderdale, FL 33301	Secretary	Office: (954) 467-6400 Fax: (954) 670-2530 Email: mryan@fhvlegal.com Website: www.fhvlegal.com	Executive Committee Chair, Governance
Kim Bentley Community Volunteer 1240 SE 13 Terrace Fort Lauderdale, FL 33316	Past Chair	Phone: 954-205-6946 Email: kbentley421@gmail.com	Ex-officio Governance
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			
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 Development Governance
Stephanie J. Coker Captain, Executive Officer South Broward District Broward Sheriff Office 3201 West Hallandale Beach Blvd. Pembroke Park, Florida 33023	Member	Work: 954-501-3073 Email: Stephanie_Coker@sheriff.org	Resource Development
	Member	Cell: 954-980-0679	Resource Development

Revised 3-9-2018, 3-30-2018, 7-1-2018, 8-17-2018, 1-28-2019, 3-12-2019, 4-22-2019, 5-6-2019, 6-19-2019, 7-1-2019, 9-12-2019, 12/4/2019, 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

Women In Distress
Board of Directors Directory
All Members are part of Resource Development

Linda Garrett 544 NE 17th Way Fort Lauderdale FL 33301		Email: devanetra@aol.com	Trustee, Chair
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 Development
Manju Kalidindi, Esq. 950 South Pine Island Road, Suite A150 Plantation, FL 33324	Member	Work: 954-723-9105 Fax: 954-723-9106 Email: manju@kalidindilaw.com	Resource Development
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 Development
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 Development
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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	Thrift Store Consultant Governance Strategic Planning
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 Development 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 Development

Revised 3-9-2018, 3-30-2018, 7-1-2018, 8-17-2018, 1-28-2019, 3-12-2019, 4-22-2019, 5-6-2019, 6-19-2019, 7-1-2019, 9-12-2019, 12/4/2019, 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



Town Commission Agenda Item Report

Meeting Date: June 28, 2022

Submitted By: Linda Connors, Town Manager

Ken Rubach, Deputy Town Manager/Director of Public Works

Lucila Lang, Director of Budget & Finance

Submitting Department: Administration

Item Type: Discussion Item

Agenda Section: New Business

Subject Title: Fiscal Year 2022-2023 5-Year Preliminary Capital Improvement Plan Proposal

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 and Capital Improvement funds. This year, staff is presenting each fund to the Commission in advance, to provide opportunity for discussion prior to final adoption later this year.

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, discuss the additional items, and provide valuable input and direction for staff.

FY23 CIP

The staff's proposed CIP for this year builds on the projects identified and planned during FY22. The \$4.55M FY23 CIP completes the roof replacement for our Town facilities, and the canal dredging project. It also initiates Phase I construction for the Bougainvillea/Poinciana Project. In addition, it includes the initial design/build project for Beach portals. It highlights the Town's beautiful parks by improving Friedt Park Children's

Playground and makes a significant investment in enhancing the downtown experience for pedestrians and diners.

Table 1: FY23 CIP Projects

FY23 Project Name		Projected Cost
1	Offsite Roof Replacement	\$350,000
2	Complete Street Project Construction: (Bougainvilla/Poinciana)	\$1,400,000
3	Canal Dredging	\$120,000
4	Pedestrian/ADA Improvements/Crosswalks	\$75,000
5	Beach Portal Design	\$150,000
6	Finance Software	\$50,000
7	Friedt Park Playground Improvement	\$700,000
8	Storm Water Rate Study	\$40,000
9	Downtown Commercial Refurbishment	\$1,200,000
10	Roadway Paving and Refurbishment	\$300,000
11	Jarvis Hall A/V Equipment Upgrades	\$165,000
FY23 CIP Projected Total:		\$4,550,000

1. Offsite Roof Replacement

\$350,000

As indicated in the FY21 inspection, the offsite building roof is deteriorated and needs to be replaced. The estimate for the replacement of this roof is \$350,000, which completes the replacement of Town Hall building roofs.

2. Complete Street Project Construction (Bougainvilla/Poinciana – Phase 1)

\$1,400,000

This project is the first of two phases and will be the first in completing the Bougainvilla drainage project begun in 2012. This will include drainage, landscaping, crosswalk enhancements, decorative thermoplastic, and traffic calming. This is an estimate as we are currently addressing the design in the FY22 CIP.

3. Canal Dredging (Phase 2)

\$120,000

Removal of sediment from canals. This is the second year of a two-year project. The costs associated with securing a permit for this work were borne in the FY21 CIP and the first phase of dredging was included in FY22 CIP.

4. Pedestrian/ADA Improvements (Phase 2)

\$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 FY23 we will continue to focus on improving crosswalks.

5. 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.

6. Finance Software**\$50,000**

This funding continues the implementation of new finance software and other associated modules.

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 environment. Shade is limited, and the park does not meet current ADA requirements for play surfaces.

8. Stormwater Rate Study**\$40,000**

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 in order to determine whether a storm water fee should be used to help offset these costs.

9. Downtown Refurbishment**\$1,200,000**

Enhancement of the existing downtown area to provide wider pedestrian walkways, refreshed sidewalk dining areas, hardscape and landscape.

10. Roadway Paving and Refurbishment**\$300,000**

This is the first stage 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.

11. Jarvis Hall A/V Equipment Upgrades**\$165,000**

The equipment in Jarvis Hall is beginning to fail. As this equipment was installed over time, the operations of these systems were not designed to work on similar platforms. The Commission began the improvements with a \$30,000 allocation in FY22 to replace some of the malfunctioning audio equipment. We propose to continue the replacement of outdated equipment to streamline the process and allow for the efficient operation of the equipment. In addition to this the wiring will be cleaned and labeled, cameras and speakers will be evaluated and the voting system replaced. This should ensure smooth operations during Town Meetings and enhance the viewing experience.

FY24 CIP

Table 2: FY24 CIP Projects

FY24 Project Name		Projected Cost
1	Complete Street Project Construction: (Bougainvilla/Poinciana)	\$1,300,000
2	Complete Street Project Construction: Design Phase (TBD)	\$135,000
3	Pedestrian/ADA Improvements/Crosswalks	\$75,000
4	Beach Portal Construction	\$1,000,000
5	El Prado Park Refurbishment	\$700,000
6	Roadway Paving and Refurbishment	\$200,000
FY24 CIP Projected Total:		\$3,410,000

1. Complete Street Project Construction (Bougainvilla/Poinciana – Phase 2)

\$1,300,000

This project is the second of two phases and will complete the Bougainvilla drainage project begun in 2012. This will include drainage, landscaping, crosswalk enhancements, decorative thermoplastic, and traffic calming. This is an estimate as we are currently addressing the design in the FY22 CIP. This is a possible surtax grant project.

2. Complete Street Project: Design Phase (TBD)

\$135,000

Town staff is proposing a dual-phased design and construction project in which design is completed one year and construction is completed the following year. The selected projects come from sources such as the Stormwater Master Plan and staff evaluation of current conditions.

3. Pedestrian/ADA Improvements (Phase 3)

\$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 FY24 we will continue to focus on improving crosswalks

4. Beach Portal Construction (Phase 1)

\$1,000,000

Phase to replace the existing portals and surrounds to replace deteriorated structures, improve the surrounding entrances and ensure the structures are built with proper materials to withstand the corrosive beach environment.

5. El Prado Park Refurbishment

\$700,000

El Prado Park's grassy area is heavily utilized and is deteriorating from the many events that are held on the lawn. Staff is monitoring the Friedt Park artificial turf that was installed in 2021. Staff proposes that if it wears well and its maintenance is reasonable, the Town should replace El Prado Park's grass with a similar material. In addition, the gazebos and the lighted bollards are being assessed for replacement due to continued ongoing issues with corrosion.

6. Roadway Paving and Refurbishment

\$200,000

This is the second phase of a multi-phased project to resurface and refurbish the Town's streets. Priority will be established through the Roadway Study completed in FY21 and staff inspections.

FY25 CIP

Table 3: FY25 CIP Projects

FY25 Project Name		Projected Cost
1	El Mar Drive	\$300,000
2	Complete Street Project Construction: Construction Phase (TBD)	\$1,400,000
3	Pedestrian/ADA Improvements/Crosswalks	\$75,000
4	Beach Portal Construction	\$500,000
5	Roadway Paving and Refurbishment	\$300,000
6	Stormwater Tidal Valve Installation	\$300,000
7	West Plaza Beautification	\$300,000
FY25 CIP Projected Total:		\$3,175,000

1. 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.

2. Complete Street Project: Construction Phase (TBD)

\$1,400,000

This will follow the design completed in FY24. The selected projects come from sources such as the Stormwater Master Plan and staff evaluation of current conditions.

3. Pedestrian/ADA Improvements (Phase 3)

\$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 taking a look at beach access.

4. Beach Portal Construction (Phase 3)

\$500,000

Final phase to replace the existing portals and ensure they are built with proper materials to withstand the corrosive beach environment.

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

\$300,000

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. West Plaza Beautification

\$300,000

This will provide the opportunity to build on enhancements that had taken place during FY21. Staff will review the conditions of the plazas and propose improvements based on the conditions observed.

FY26 CIP

Table 4: FY26 CIP Projects

FY26 Project Name		Projected Cost
1	El Mar Drive	\$3,000,000
2	Complete Street Project Construction: Design Phase (TBD)	\$140,000
3	Pedestrian/ADA Improvements/Crosswalks	\$75,000
4	Roadway Paving and Refurbishment	\$300,000
5	Stormwater Tidal Valve Installation	\$300,000
FY26 CIP Projected Total:		\$3,815,000

1. El Mar Drive Construction

\$3,000,000

Implementing and constructing the design created in FY25.

2. Complete Street Project: Design Phase (TBD)

\$140,000

This will create a design to be built the following year in FY27. The selected projects come from sources such as the Stormwater Master Plan and staff evaluation of current conditions.

3. 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 FY26 we will continue to focus on improving crosswalks as well as taking a look at beach access.

4. Roadway Paving and Refurbishment

\$300,000

This is the fourth 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.

5. Stormwater Tidal Valve Installation

\$300,000

Installation/replacement of valves to prevent water from entering the stormwater system from canals and the intracoastal during high tides which can cause flooding.

FY27 CIP

Table 5: FY27 CIP Projects

FY27 Project Name		Projected Cost
1	Complete Street Project Construction: Construction Phase (TBD)	\$1,400,000
2	Pedestrian/ADA Improvements/Crosswalks	\$75,000
3	Stormwater Tidal Valve Installation	\$300,000
4	Street Lighting Upgrades	\$1,500,000
5	Roadway Paving and Refurbishment	\$300,000
FY27 CIP Projected Total:		\$3,575,000

1. Complete Street Project: Construction Phase (TBD) \$1,400,000

This will follow the design completed in FY26. The selected projects come from sources such as the Stormwater Master Plan and staff evaluation of current conditions.

2. 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. During FY27 we will continue to focus on improving crosswalks as well as taking a look at beach access.

3. Stormwater Tidal Valve Installation \$300,000

Installation/replacement of valves to prevent water from entering the stormwater system from canals and the intracoastal during high tides which can cause flooding.

4. Street Lighting Upgrades (Phase 1) \$1,500,000

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.

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.

UNFUNDED

1. Public Safety Building \$10,000,000

The Town completed an audit of the Fire Department in FY21. The report indicated several deficiencies in the fire department facilities. In addition, the building which houses BSO, AMR and the VFD administration is substandard. Staff is suggesting Commission's consideration for the replacement of the existing facilities that house VFD/BSO/AMR with a state-of-the-art facility that meet the needs of our Public Safety Departments for the next several decades. This funding could be provided through the General Fund, the Parking Fund, the Fire Assessment or a combination thereof. Staff would research grant opportunities as well.

Recommendation: Discuss the preliminary FY23-27 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.

Attachments: None