10. Completeness Checklist

Applicants must complete chart below and attach as PAGE 1 of the submission.

Application Forms and Attachments	**Page #**
Project Name: Emergency Shelter and Support Services for Runaway Homeless/Street Youth	
Project Applicant: Lutheran Services Florida, Inc.	
Table of Contents (COMPLETENESS CHECKLIST)	**1**
1. Applicant Information	
2. Project Information	
3. Certification	
4. Project Description	
5. Quality of Service Questionnaire	
6. Ability to Complete Activities Outline	
7. Budget Narrative	
8. Budget and Match Form	
9. Project Outcomes	
10. Required Attachments	
Affirmation of attendance/viewing of pre-application meeting/video.	
a. Documentation of Partnerships – MOUs, Letters of Commitment or Contracts demonstrating location and program services in Escambia County and/or Santa Rosa County	
b. Applicants Annual Operating Budget	
c. Proof of 501c3 Status (if applicable)	
d. Current W-9	
e. 2022 and 2023 Tax returns	
f. Two most recent years' financial statements (audited, if applicable)	

	Category	Total Points Possible	Score
1.	Partners with public or private organizations/agencies that provide complimentary services.	10	
2.	Other funding match provided.	30	
3.	Program is "Specific and Measurable".	10	
4.	Program provides reasonably detailed description for sustainability of the program beyond funding period.	50	
	TOTAL BONUS POINTS	**100**	

Notice of Conditional Selection Decision

Escambia County staff will provide written notice regarding the conditional selection decision to each applicant by **Friday, February 7, 2025, at 5:00 pm.** The selection may include single or multiple awardees for full and/or partial funding. All awards are pending Escambia County Board of County Commissioners approval.

Post Award Requirements

If awarded, a contract will be executed by the Escambia County Board of County Commissioners and administered by Escambia County staff. The contract will be based upon the information submitted in the application, all accompanying exhibits/attachments and any additional information that is requested/received during the review phase. Contract language is not negotiable. **The contract is reimbursement based and the applicant must be able to pay for project costs prior to requesting payment.** Modifications and updates to application exhibits may be required prior to contract execution. Applicants should review the attached contract to ensure their ability to comply with all requirements and expectations, including potential increased insurance coverage and financial audits.

SECTION V: Application Forms

All forms must be complete for application to be considered for conditional award.

1. Applicant Information

Applicant Name: Lutheran Services Florida, Inc.	Authorized Representative Name/Title: Michael Carroll, Chief Operating Officer
Address: 3627 West Waters Avenue	Telephone: 813-373-1243
City, State/Zip: Tampa, FL 33614	Applicant Website: https://www.lsfnet.org
Contact Person Name/Title: Bon Iniya	Unique Entity ID (SAM #):
Contract Person E-mail: Yinebon Iniya (Bon)	Federal Employer ID #: 59-2198911

2. Project Information

Project Name: Emergency Shelter and Support Services for Runaway Homeless/Street Youth
Project Address *(if different from organization address)*:
This is a/an: ☐ New Project or ☐ Expanded Project (X)
Total Funding Requested for this Project: $ 200,018
Number of Persons to be Served: 180 Runaway Homeless Youth
Project Type: Professional Supportive Services
LSF is seeking to expand supportive services for our Runaway Homeless Youth (RHY), ages 10-18 at our Currie House Youth Shelter facility. Services will include client centered care, case management, medical, mental health, and substance use treatment services, as noted in the NOFA. These services will be for approximately 180 RHY currently housed in our facility located in Escambia County as well as for Homeless Street Youth who, in addition to shelter, also require critical supports and resources. Funding will be to support staff such as an Outreach Coordinator/Housing Specialist, Youth Care Specialists, and a Life Skills Coach. Services will be provided within Escambia and Santa Rosa Counties.
Target Qualifying Population (*check as many as applicable below*):

☐ Homeless (X) ☐ At Risk of Homelessness (X) ☐ Fleeing, or Attempting to Flee Domestic Violence, Dating Violence, Sexual Assault, Stalking, or Human Trafficking (X)	☐ Unaccompanied Youth (ages 18-24) Who Have Experienced Persistent Instability in Housing ☐ Veterans, or Families of Veterans with a Member that Meets the Criteria for one of the Qualifying Populations
Target Service Location (*check as many as applicable below*):	
☐ City of Pensacola, District __X___ ☐ City of Milton, District _____	☐ Unincorporated Escambia County, District __X___ ☐ Unincorporated Santa Rosa County, District __X___ ☐ Other: ______________________________

3. Certification

To the best of my knowledge, I certify that the information in this application is true and correct and that the document has been duly authorized by the governing body of the applicant. I will comply with the program rules and regulations if assistance is approved. I also certify that I am aware that providing false information on the application can subject the individual signing such application to criminal sanctions. I further certify that I am authorized to submit this application and have followed all policies and procedures of my agency regarding grant application submissions.

Authorized Organization Representative:

Signature: ______________________________

Typed Name: Michael Carroll

Title: C.O.O.

Date: 1/6/2025

4. Project Description

Narrative response must include:

- Sufficient information to understand the scope of the project, the number and type of clients to be served, the services to be provided and the cost of the proposed activities.
- How the project will follow an evidence-based program model or creates an innovative approach to reducing housing insecurity.
- The project's plan to coordinate with housing providers, workforce development boards, and wrap-around supportive service organizations to provide housing and supportive services.

Limit response to 2,000 words.
The narrative is required and must be attached to the application in either Word or PDF format.

5. Quality of Service Questionnaire

The applicant shall provide a brief response to each question below:

4. Project Description

Narrative response must include:

• Sufficient information to understand the scope of the project, the number and type of clients to be served, the services to be provided and the cost of the proposed activities.

Lutheran Services Florida, Inc. - Northwest (LSF-NW) Currie House, is an existing runaway and homeless residential runaway homeless youth (RHY) shelter that has been providing temporary shelter to at-risk RHY, ages 10-17, throughout Escambia and Santa Rosa Counties in Northwest Florida since 1990. The youth served come from a variety of both low to middle income neighbors and present with increasingly complex social and clinical issues, such as exposure to family violence, trauma, human sex, and labor trafficking, and the stigmatization faced by our LGBTQ youth. Currie House successfully provides non-residential services outside of law enforcement, child welfare, mental health, and juvenile justice systems, that are locally controlled, community and faith-based, and utilize an approach that supports youths' strengths and personal growth.

Currie House features a 12-bed facility that currently serves approximately 200 RHY every year. Funding from HOME-ARP will enable us to provide additional trauma-informed staff, to support and accomplish five critical goals: provide temporary emergency shelter and counseling services to RHY and street RHY under 18 years of age 24/7, 365 days a year; provide guidance and mentoring services to strengthen youth at risk of separation from their families, teach RHY personal accountability and effective social skills through the continued efforts of highly skilled, trauma-informed staff; enhance programming for youth in shelter services; and support shelter services to accommodate the intensive teaching process required by Managing Aggressive Behavior, which supports the Positive Youth Development approach; and provide food, water, clothing, and other essentials to street RHY.

The personnel will include a **Life Skills Coach** to guide youth in developing and enhancing the skills needed for daily life and personal achievement; an **Outreach Specialist** to connect with community leaders, landlords, and other relevant businesses and resources that provide support to RHY; a **Youth Care Specialist** to provide quality care, employment and education support. They may also accompany youth to outdoor activities. Through this team, Currie House seeks to minimize trauma for youth served while instilling trust with positive, nurturing adults. The total funding will be $200,000, which will cover staff support as well as supplies, equipment, and program support.

• How the project will follow an evidence-based program model or creates an innovative approach to reducing housing insecurity.

Our operationalized program plan and activities begin with ensuring that we continue to provide services through our staff, who are trauma-informed and trained to perform duties required for screening and intake, along with evidence-based modalities. As an organization, LSF has extensive experience in utilizing various techniques from evidence-based modalities in all of our programs, including Cognitive Behavioral Therapy (CBT); Trauma Focused Cognitive Behavioral Therapy (TF-CBT); Motivational Interviewing (MI); Trauma Informed Care (TIC); Multi-Systemic Therapy; Family Systems Therapy; Group Therapies (Psychoeducational and clinical); Positive Youth Development (PYD), and other management techniques that recognize the effects of trauma children may display as coping mechanisms.

• The project's plan to coordinate with housing providers, workforce development boards, and wrap-around supportive service organizations to provide housing and supportive services.

A key element of the desired roles sought through funding will be to identify the "hot spot" neighborhoods within Escambia/Santa Rosa where youth are homeless and vulnerable. The individuals to be hired will develop, build, and nurture relationships with RHY along with current key staff. The individuals will advocate for RHY both in our shelter, as well as street RHY, and aid in the assistance of connecting them to critical social services and wraparound support by providing referrals and linkages to other available resources such as mental health and substance use; housing and benefits applications; distribution of health and hygienic supplies; and transportation assistance.

While our goal is to reunify youth with their families whenever possible, our team will work with landlords and other relevant businesses in the Escambia/Santa Rosa area who may aid in providing temporary/permanent housing for youth where appropriate. Our team will also work with youth to support their education, obtain their GED or high school diploma, and learn new trade skills that enable them to become self-sufficient. This includes utilizing workforce development boards; transporting youth the career development events; and preparing them for job interviews.

5. Quality of Service Questionnaire

The applicant shall provide a brief response to each question below:

1. **Describe how the project aligns with Escambia HOME Consortium HOME-ARP Allocation Plan (Appendix 1)**

LSF is an organization that, through our Currie House Youth Shelter, primarily serves the population at risk of homelessness. Our target population includes disadvantaged youth who come from homes that have low to moderate income. Many have experienced trauma in the form of human trafficking, sexual assault, and physical/emotional violence, among other negative factors. In aligning with Escambia HOME Consortium HOME-ARP Allocation Plan, LSF continuously works to strengthen partnerships among all levels, which includes local, state, federal, and profit/non-profit organizations, whose vision align with ours in solving critical issues related to youth homelessness. Our goal of making youth self-sufficient is also inclusive of reunification or temporary to permanent affordable housing. In addition to shelter for youth, ages 10-17, we provide supportive services that include counseling, case management, employment support, education support, and health and behavioral support. Where services are beyond our capability, we partner with and provide referrals for additional support through other organizations in the Escambia/Santa Rosa area.

2. **Explain how your agency is actively participating in the Homeless Continuum of Care (CoC) and existing HMIS and Coordinated Entry systems in the Consortium service area, and how this project will integrate with those systems.**

LSF has the unique advantage of established relationships with other homeless service providers, anti-trafficking agencies, and key stakeholders in the area. We actively interact and participate in Homeless CoC meetings, whereby key staff are present to discuss, strategize, and collaborate with other like-minded organizations whose vision and mission align with our own. We currently work with agencies like Opening Doors to discuss how to support our homeless runaway youth and others who are vulnerable in the Escambia/Santa Rosa community. Curries House is also a current grantee of Basic Center Program funding, which supports our runaway homeless youth. As such, we are familiar with providing regular updates to the Family Youth Services Bureau and other key funders through RHY-HMIS, formal and informal reports, site visits, meetings, and outings as appropriate, which will make utilization of the database and knowledge by our staff seamless, as necessary.

3. **Describe how the project will provide connections to supportive solutions, include the extent to which this project will connect client to mainstream services (i.e. food stamps, SSI/SSDI, Medicare/Medicaid, physical health care, mental health care, substance abuse treatment, recovery support groups, public housing, childcare providers, etc.), and community-based supports (i.e. volunteer opportunities, faith-based organizations, civic groups, etc.) to ensure long term stability.**

LSF engages in networking and collaborative agreements with community, faith-based, and professional organizations, to include a wide range of professional and voluntary services. Our collaborations often utilize a solution-focused, family-centered, trauma-informed approach, and evidence-based practices to assist families in meeting needs and individual goals while reducing risk factors impacting families.

Our Currie House shelter connects youth to mental health screening and substance use disorder treatment through Lakeview Center. We work with Baptist Hospital to provide immediate treatment in emergencies; the Florida Health Department provides health screenings and testing; and the Department of Children and Families (DCF) offers social services, including financial assistance through Temporary Assistance for Needy Families (TANF), Healthy Start, family planning and housing assistance. We also partner with school guidance counselors in Escambia and Santa Rosa County to refer youth to our counseling or shelter programs. These are just some of the extensive relationships we have developed with service providers in the region and anticipate continuing to nurture through additional funding.

Funding will further enhance our programs and allow us to connect our youth with longer term wraparound services based on identified needs at 30-, 60-, and 90-days, post discharge. These activities will include, but not be limited to, connections with peer groups, volunteer opportunities, and linkages to group activities that foster growth and promote overall well-being. For instance, our aftercare youth Teen Advisory Group (TAG) program honors lived experience and connects formerly homeless youth to each other and the community at large. Our approach is twofold: to make sure they receive the services they need, while also teaching them how to find and access community-based supports and become active members of society.

Funding will also be utilized to provide transportation services to aid youth in medical appointments, educational supportive services as youth are driven to and from school, recreational activities, and street outreach support to provide food, clothing, water, hygienic needs and other supports. Youth will also be incentivized with small gift cards to promote filling out surveys, good grades, accomplishments with employment, and other areas of growth and self-sufficiency.

4. **Describe how your agency has worked to remove traditional barriers (i.e. no income, no insurance, no transportation, etc.) to provide services for individuals and families who are members of the qualifying populations.**

RHY often face additional barriers to accessing resources and services that are essential when seeking housing. These barriers can include reduced access to social or financial support to assist with move-in costs, landlords unwilling to rent to young people with no credit history, and staffing shortages across human services and behavioral health fields. LSF has a long history of working to improve youth and family-serving systems, particularly in child welfare. As such, we make efforts to develop and support intentional cross-system collaborations in communities. This includes working with landlords and businesses throughout Escambia and Santa Rosa to reduce rental costs, where possible, and working with RHY to aid them in self-independence through employment support opportunities such as job fairs, understanding the employment world, financial literacy, and understanding the importance of paying/bills rent. These endeavors may not yield success overnight but are essential in overcoming the barriers that prevent RHY from accessing services.

5. **Describe how your agency evaluates program success.**

LSF has a strong record in managing expectations under our contracts and our performance in working with youth and families is widely viewed as one of the highest in the state. As such, we anticipate meeting the deliverables in our contracts as well as performing our own evaluations and setting higher performance standards in all our programs. In addition to ensuring we work with youth to create an appropriate needs assessment, some of the metrics we track to evaluation program success include: the number of intakes completed; the number of discharges completed; and the number of youth with successful completion of services. Our shelter also conducts 30/60/90 day follow ups with youth to ensure their safety, health, and other critical supports/resources, if needed. This includes their living conditions, if they're regularly attending school, and whether they are employed.

Other methods of evaluation include surveys such as the Ansell Casey Life Skills Assessment (ACLSA), an evidence-based tool designed to evaluate life skills of youth, particularly those with special needs or in at-risk situations. The ACLSA is conducted during intake and discharge and assesses multiple areas of competencies, including self-care, healthy relationships, study skills, and financial literacy.

These methods give us a solid baseline for measuring domains that need improvement and progress towards goals. We also monitor grades and use one-on-one interactions to ensure youth receive all critical services.

LSF anticipates working with the funder to include any additional progress measures indicated to achieve maximum results in our efforts to serve youth and families. We implemented a program planning process that seamlessly integrates data from our self-assessments and ongoing monitoring activities throughout the year. In our extensive experience, we are fully aware that data collection is not enough. We understand that how data is structured, stored, and shared, is what enables us to successfully evaluate and act on the information to achieve positive outcomes and continuous program quality improvement.

6. **Describe how the agency will continue to provide quality services in the community in the case of reduced loss of funding and funding has ended.**

Over the last several years, LSF has continued to grow as an organization, which enables us to serve over 500,000 individuals annually. We have grown our communications and development team, which continues to expand and strengthen our relationships with our local communities. This has in turn resulted in growth in in-kind services and goods, volunteers and interns, and cash donations which are redirected to supplement the services provided to our children and families.

LSF receives a substantial amount of its funding for programs through contracts with federal, local, and Florida State agencies. As such, LSF is active in seeking grant opportunities that help improve our programs in the event there is a loss or reduction of funding. LSF has a strong grants team that collaborates with potential stakeholders and works to nurture key relationships. This team also works with key staff to get a more in-depth understanding of our service populations and needs, and then identifies potential resources to assist in improving services and outcomes through federal, state, and private resources.

LSF's strong leadership and fiscal teams have also demonstrated the ability to be good stewards of financial resources by maintaining excellent liquidity and overall financial position. To further ensure that LSF can meet all obligations on a timely basis, including continuity of care, the company has access to a $7.5M revolving line of credit to absorb any delays in payment.

7. Budget Narrative
The applicant shall provide a budget narrative to describe the overall project budget and sources of match funds (if any) expected for the period of the grant. The budget narrative must.include the following criteria:
• Description and justification of the proposed Personnel Costs, including Fringe Benefits.
LSF is seeking funding to enhance our homeless youth shelter. The staff included will help enhance the program an provide additional services.
• Description and justification of the proposed Other Program Operation Costs.
Please see attached budget.
• Description and justification of the proposed Administrative Costs.
LSF has an indirect cost rate agreement of 9.9%, which is attached to the application.
• Clearly identify the timeframes and methods for obligating grant funds, and how the agency plans to ensure funds are spent before the deadline.
LSF's fiscal team creates MIP codes and follows GAAP to ensure funding is expended appropriately. Our executive leadership team meets with program staff weekly to discuss program spending, challenges, and other areas of concern, addressing any pertinent issues quickly. We coordinate with the funder as appropriate when there is an issue that requires their guidance and assistance.
• If the applicant plans to provide additional services, other than those eligible under the funding in this application, clearly denote the type of other services or programs and the funding sources.
All services listed within this application are what we plan to provide. If additional funding is available to provide additional services that support this program, we will notify the funder.
• Identify sources of any leveraged funds which are currently committed to the organization for this project (attached.commitment.letters).

Budget Template

Notice of Funding Availability

Edit GREY fields to add broad line items to form your budget. BLUE fields provide budget short descriptions and amounts requested.

Year 1		
Eligible Costs	**Quantity AND Description** *(max 400 characters)*	**Assistance Requested**
Life Skills Coach LSC	**1 LSC to provide life skills/other supports**	**$45,000**
Youth Care Specialist (YCS)	**1 YCS to help identify education/job/and other supports as needed**	**$40,000**
Outreach Coordinator	**1 Outreach Coordinator/Housing Specialist to connect with street youth/businesses**	**$55,000**
Outreach Services Van	**provision of transportation services to homeless youth**	**$40,000**
Gift Cards	**small gift cards ($25 max) to incentive youth in participation, good grades, employment, and other supports**	**$2,000**
Leveraged Funding from LSF	**Basic Center Program grant for Runaway Homeless Youth as Match**	**$200,000 (not part of request)**
Subtotal Requested		**$ 182,000 -**
Admin Requested (max of 10%) *(i.e. accounting costs, contract management costs, facility costs)*		**$18,018**

Total Amount Requested	**$ 200,018 -**

9. Project Outcomes (please see attached)

Applicants must provide anticipated outcomes and related performance measures (minimum of three). **Performance Measure**	**Baseline Data (**must.include. source).	**Desired Outcome**	**Describe the project component(s) that will be used, and how the outcome will be achieved and monitored.**
1.			
2.			
3.			
4.			
5.			
6.			
7. OTHER: ________________________			

If awarded, applicants will be required to submit detailed reports include de-identified and de-duplicated demographic, service, health, and outcome data.

9. Project Outcomes

Applicants must provide anticipated outcomes and related performance measures (minimum of three)

Performance Measure	**Baseline Data** (must include source)	**Desired Outcome**	**Describe the project component(s) that will be used and how the outcome will be achieved and monitored**
1. Youth will be screened for emergency shelter eligibility	Intake documents	100%	Youth Care Specialist and other relevant staff will assess youth, screen them for emergency shelter eligibility, and determine other critical needs and supports. The outcome to be achieved and monitored is providing youth with emergency shelter or/and critical resources and supports.
2. Youth receive needs assessment at first in person contact	Intake documents; school records; medical records, as appropriate	100%	The Youth Care Specialist and other relevant staff will perform an in-depth needs assessment to determine critical needs to be addressed during the youth's stay at the shelter and post-discharge, including connections needed to community supports and wraparound services. The outcome to be monitored will be completion of the needs assessment on first contact.
3. Youth receive relevant referral from Needs Assessment results	Intake documents, referrals to appropriate partnerships (substance use, medical, mental health supports)	100%	The Youth Care Specialist and other relevant staff will provide referrals and follow ups to connect youth to necessary services. The outcome to be achieved and monitored will be the successful completion of referral services. Additional follow up will be provided if needed.
4. Youth who engage in services will complete a relevant task related to housing stability, educational attainment, or employment retention	Family reunification, connection to housing services, school records, employment/career support	80%	The Outreach Coordinator will promote housing stability through connections with youth's families or another adult permanent connection, local housing facilities, landlords, and businesses, as well as other key stakeholders. The Life Skills Coach will provide educational attainment through school communication (guidance counselors, teachers, and other faculty). Where necessary, this may include GED support. The Life Skills Coach will also provide career-related workshops and in-house training on interviewing skills, professional development, and other work-related skills. The Outreach Coordinator will provide additional support by connecting, networking, and collaborating with local businesses for potential employment opportunities as well as connect with partnerships involving job fairs.

5. Youth will receive a follow-up contact attempt within 30 days of discharge	Needs assessment, and relevant discharge documents	100%	Relevant staff will contact youth, and families (where appropriate) to determine additional needs, resources, and supports. The outcome to be monitored is contact with the youth and a needs assessment completed.
6. Youth will be entered into HMIS and the Coordinated Entry System for wraparound services	HMIS system	100%	HMIS will be utilized to aid staff in tracking, monitoring, and providing wraparound support. Outcome to be monitored is that youth are receiving services as indicated in HMIS.
7. Enhance life skills including self-care, healthy relationships, study skills, and financial literacy.	Ansell Casey Life Skills	65% Improvement	Key LSF staff will administer Ansell Casey Life Skills Assessments upon entrance to and exit from the shelter program to assess improvement in these areas. As an incentive, youth will be provided with gift cards as a motivational tool to complete the life skills assessments.
8. Increase community connections built through the Outreach Specialist	MOU's with community partners and stakeholders	10 new partnerships	Build relationships with businesses and community organizations who can provide assistance to our RHY. The Outreach Coordinator will also perform street level outreach in identified hot zones for RHY and street youth to provide information on services and connect youth to community supports. In addition, along with key staff, the Outreach Coordinator will provide emergency supplies such as food, water, hygienic needs, clothing, and other supports as identified.
If awarded, applicants will be required to submit detailed reports include de-identified and de-duplicated demographic, service, health, and outcome data			

FY 2025 LSF Budget

	Total	SAMH	Head Start/Early Head Start	VPK	Refugee Programs	Case Management Organizations	CINS/FINS	Guardianship	Group Homes	All Other	Development	Central Administration	Central Unallowable
REVENUE													
Contributions	$ 834,405	$ 25,000	$ 200,000	$ -	$ 45,000	$ 35,000	$ 54,000	$ 77,640	$ 186,318	$ 6,104	$ 205,344	$ -	$ -
United Way	$ 4,757	$ -	$ -	$ -	$ -	$ -	$ 4,544	$ -	$ -	$ -	$ 213	$ -	$ -
In-Kind	$ 7,677,735	$ -	$ 7,483,980	$ -	$ 141,695	$ 27,822	$ 6,770	$ -	$ -	$ 17,469	$ -	$ -	$ -
Indirect	$ 10,934,942	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,934,942	$ -
Grant Revenue	$ 437,137,803	$ 275,066,212	$ 65,371,355	$ 1,682,437	$ 31,283,530	$ 41,567,704	$ 10,395,999	$ 1,023,317	$ 6,373,318	$ 4,373,932	$ -	$ -	$ -
Program Service Fees	$ 979,025	$ -	$ -	$ -	$ 261,975	$ -	$ -	$ 717,050	$ -	$ -	$ -	$ -	$ -
Other Income	$ 401,550	$ 247,899	$ 17,081	$ -	$ 10,425	$ 539	$ 6,333	$ 67,427	$ -	$ 525	$ 51,323	$ -	$ -
Capital/ Interest Gains/ Loss	$ 182,447	$ 1,713	$ 44	$ -	$ 203	$ 200	$ -	$ -	$ 17,633	$ -	$ 12,656	$ -	$ 150,000
Management Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Release of Restriction	$ 1,333,481	$ 4,946	$ 1,189,661	$ -	$ 30,738	$ 3,416	$ 58,743	$ -	$ 34,932	$ 10,076	$ 971	$ -	$ -
Total Revenue	**$ 459,486,143**	**$ 275,345,770**	**$ 74,262,119**	**$ 1,682,437**	**$ 31,773,565**	**$ 41,634,680**	**$ 10,526,388**	**$ 1,885,432**	**$ 6,612,201**	**$ 4,408,105**	**$ 270,506**	**$ 10,934,942**	**$ 150,000**
EXPENSES													
Salaries	$ 90,114,878	$ 4,484,016	$ 22,774,610	$ 790,529	$ 14,087,742	$ 27,306,960	$ 5,809,112	$ 834,044	$ 3,751,479	$ 3,108,951	$ 406,244	$ 6,761,193	$ -
Payroll Taxes	$ 8,105,594	$ 355,880	$ 1,982,366	$ 70,170	$ 1,291,965	$ 2,594,621	$ 558,536	$ 75,465	$ 364,923	$ 283,301	$ 33,719	$ 494,651	$ -
Fringe Benefits	$ 14,500,270	$ 715,784	$ 4,432,868	$ 174,422	$ 1,918,845	$ 4,680,912	$ 805,841	$ 190,478	$ 334,025	$ 461,222	$ 109,528	$ 676,349	$ -
Other Personnel Costs	$ 786,962	$ 3,048	$ 67,058	$ 525	$ 57,992	$ 43,599	$ 17,991	$ 2,787	$ 16,138	$ 5,444	$ -	$ 572,382	$ -
Temporary Staffing	$ 895,001	$ -	$ 895,001	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Professional Fees	$ 1,181,506	$ 37,539	$ 130,868	$ 1,473	$ 54,606	$ 56,856	$ 192,311	$ 194,069	$ 55,019	$ 28,452	$ 36,000	$ 394,314	$ -
Contracted Services	$ 3,582,563	$ 1,091,280	$ 1,169,717	$ 671	$ 161,774	$ 41,655	$ 69,954	$ 21,525	$ 35,251	$ 70,082	$ 20,200	$ 900,456	$ -
Sub-Contractors Services	$ 284,231,355	$ 266,862,525	$ 15,570,179	$ -	$ 1,284,048	$ 514,604	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ 4,259,448	$ 316,341	$ 1,776,293	$ 108	$ 1,340,372	$ 126,789	$ 235,772	$ 9,840	$ 178,753	$ 79,158	$ 3,000	$ 192,741	$ 282
Food Purchases	$ 3,052,280	$ -	$ 2,265,663	$ -	$ 325,832	$ 35,232	$ 168,278	$ -	$ 232,184	$ 25,092	$ -	$ -	$ -
ATI Costs	$ 10,666,656	$ -	$ 4,805,438	$ -	$ 5,567,582	$ 151,616	$ 4,515	$ 275	$ 83,794	$ 53,438	$ -	$ -	$ -
Postage	$ 157,924	$ 1,604	$ 14,885	$ 27	$ 90,197	$ 20,250	$ 4,185	$ 8,765	$ 5,117	$ 1,238	$ 4,000	$ 7,659	$ -
Occupancy Costs	$ 6,751,949	$ 322,385	$ 2,135,594	$ 1,928	$ 2,257,101	$ 556,293	$ 458,288	$ 136,079	$ 476,261	$ 135,048	$ 6,636	$ 265,713	$ 626
Rental of Equipment	$ 211,011	$ 2,042	$ 93,011	$ 272	$ 38,190	$ 25,002	$ 27,692	$ 5,841	$ 1,022	$ 11,702	$ -	$ 6,240	$ -
Repairs and Maintenance	$ 2,820,213	$ 1,193	$ 1,843,554	$ 1	$ 409,092	$ 107,736	$ 179,793	$ 6,522	$ 147,272	$ 32,024	$ 540	$ 92,453	$ 35
Insurance	$ 2,671,373	$ 52,716	$ 889,800	$ 18,099	$ 301,499	$ 634,283	$ 400,751	$ 19,347	$ 139,851	$ 67,784	$ 2,340	$ 141,218	$ 3,687
Travel and Transporation	$ 2,962,717	$ 102,317	$ 507,309	$ 1,532	$ 346,973	$ 1,315,607	$ 216,129	$ 28,631	$ 191,990	$ 41,670	$ 15,260	$ 190,727	$ 4,575
Conferences and Meetings	$ 903,627	$ 57,263	$ 569,862	$ 1	$ 68,255	$ 23,783	$ 16,728	$ 7,592	$ 760	$ 26,613	$ 13,500	$ 116,294	$ 2,979
Dues and Membership	$ 419,530	$ 75,059	$ 105,311	$ 248	$ 4,047	$ 48,539	$ 120,231	$ 10,292	$ 1,643	$ 4,455	$ 9,100	$ 40,454	$ 155
Printing and Subscriptions	$ 226,828	$ 28,283	$ 115,862	$ 95	$ 27,794	$ 6,132	$ 8,564	$ 1,091	$ 752	$ 9,261	$ 13,500	$ 13,101	$ 2,396
Marketing and Outreach	$ 184,714	$ 29,357	$ 101,934	$ -	$ -	$ -	$ 7,920	$ 2,250	$ 963	$ -	$ 10,000	$ 15,828	$ 16,463
Other Expenses	$ 493,948	$ 3,278	$ 54,443	$ 14	$ 66,578	$ 29,954	$ 90,837	$ 26,670	$ 27,916	$ 40,199	$ 23,566	$ 26,384	$ 104,113
Interest Expenses	$ 156,065	$ -	$ 36,251	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,905	$ 112,910
TR Depreciation	$ 1,262,981	$ 4,946	$ 1,189,661	$ -	$ 11,127	$ -	$ 54,515	$ -	$ -	$ 2,733	$ -	$ -	$ -
In-Kind Costs	$ 7,677,735	$ -	$ 7,483,980	$ -	$ 141,695	$ 27,822	$ 6,770	$ -	$ -	$ 17,469	$ -	$ -	$ -
Program Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Indirect Costs	$ 10,934,941	$ 788,917	$ 3,209,615	$ 383,657	$ 1,845,264	$ 3,286,439	$ 807,150	$ 128,875	$ 447,861	$ (26,207)	$ 63,372	$ -	$ -
Total Expenses before Depreciation	**$ 459,212,066**	**$ 275,335,770**	**$ 74,282,453**	**$ 1,382,437**	**$ 31,698,564**	**$ 41,634,680**	**$ 10,332,876**	**$ 1,710,433**	**$ 6,492,970**	**$ 4,408,105**	**$ 770,505**	**$ 10,915,058**	**$ 248,218**
Net Operating Surplus/(Deficit) before Depreciation	**$ 274,076**	**$ 10,000**	**$ (20,334)**	**$ 300,000**	**$ 75,000**	**$ (0)**	**$ 193,512**	**$ 175,000**	**$ 119,231**	**$ 0**	**$ (500,000)**	**$ 19,884**	**$ (98,218)**
Depreciation and Amortization	$ 249,077	$ -	$ 4,667	$ -	$ -	$ -	$ 193,512	$ -	$ 19,232	$ -	$ -	$ 19,884	$ 11,783
Net Operating Surplus/(Deficit)	**$ 25,000**	**$ 10,000**	**$ (25,000)**	**$ 300,000**	**$ 75,000**	**$ (0)**	**$ (0)**	**$ 175,000**	**$ 100,000**	**$ 0**	**$ (500,000)**	**$ -**	**$ (110,000)**

IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0248367584
Nov. 19, 2013 LTR 4168C 0
59-2198911 000000 00
00017810
BODC: TE

LUTHERAN SERVICES FLORIDA INC
3627A W WATERS AVE
TAMPA FL 33614

044168

Employer Identification Number: 59-2198911
Person to Contact: Mrs. Scheper
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 07, 2013, 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 October 1993.

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)(i).

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.

0248367584
Nov. 19, 2013 LTR 4168C 0
59-2198911 000000 00
00017811

LUTHERAN SERVICES FLORIDA INC
3627A W WATERS AVE
TAMPA FL 33614

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

PUBLIC DISCLOSURE COPY

LUTHERAN SERVICES FLORIDA, INC.
3627 W. WATERS AVE.
TAMPA, FL 33614

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0027

FORM 990

** PUBLIC DISCLOSURE COPY **

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning JUL 1, 2022 and ending JUN 30, 2023

B Check if applicable: Address change; Name change; Initial return; Final return/terminated; Amended return; Application pending

C Name of organization: LUTHERAN SERVICES FLORIDA, INC.
Doing business as
Number and street (or P.O. box if mail is not delivered to street address): 3627 W. WATERS AVE. | Room/suite
City or town, state or province, country, and ZIP or foreign postal code: TAMPA, FL 33614

D Employer identification number: 59-2198911
E Telephone number: 813-875-1408
G Gross receipts $ 377,368,741.

F Name and address of principal officer: SAMUEL M. SIPES
SAME AS C ABOVE

H(a) Is this a group return for subordinates? Yes [X] 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: [X] 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527
J Website: WWW.LSFNET.ORG
K Form of organization: [X] Corporation Trust Association Other
L Year of formation: 1982 **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	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	2103
6	Total number of volunteers (estimate if necessary)	6	4309
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.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	297,945,852.	374,900,095.
	9	Program service revenue (Part VIII, line 2g)	1,082,021.	1,265,146.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	349,601.	160,879.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	668,133.	544,717.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	300,045,607.	376,870,837.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	185,197,752.	217,980,440.
	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)	74,125,327.	93,683,653.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 659,447.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	39,525,600.	55,845,347.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	298,848,679.	367,509,440.
	19	Revenue less expenses. Subtract line 18 from line 12	1,196,928.	9,361,397.
Net Assets or Fund Balances			**Beginning of Current Year**	**End of Year**
	20	Total assets (Part X, line 16)	73,010,946.	106,635,350.
	21	Total liabilities (Part X, line 26)	61,079,652.	86,407,408.
	22	Net assets or fund balances. Subtract line 21 from line 20	11,931,294.	20,227,942.

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
ROBERT J. WYDRA, JR., CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
JULIANA KREUL		05/06/24		P01204534

Firm's name RSM US LLP | Firm's EIN 42-0714325
Firm's address 7351 OFFICE PARK PLACE
MELBOURNE, FL 32940-8229 | Phone no. 321-751-6200

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

LUTHERAN SERVICES FLORIDA BRINGS GOD'S HEALING, HOPE AND HELP TO PEOPLE IN NEED IN THE NAME OF JESUS CHRIST.

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 [X] 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 [X] 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 $ 217,078,505. including grants of $ 209,374,126.) (Revenue $)

IN FLORIDA, SUBSTANCE USE DISORDERS PRESENT A SIGNIFICANT MENTAL HEALTH CONCERN. THIS ISSUE OFTEN INTERSECTS WITH OTHER MENTAL HEALTH DISORDERS, COMPLICATING TREATMENT AND WIDENING SOCIOECONOMIC DISPARITIES. EFFECTIVE PREVENTION, INTERVENTION, AND TREATMENT PROGRAMS ARE ESSENTIAL TO TACKLE THIS URGENT PUBLIC HEALTH CHALLENGE AND ENHANCE THE OVERALL WELL-BEING OF FLORIDIANS. FLORIDA HAS ADOPTED A PRIVATIZED APPROACH TO THE BEHAVIORAL HEALTH SAFETY NET, ESTABLISHING MANAGING ENTITIES LIKE LSF HEALTH SYSTEMS. THESE ENTITIES ENSURE THE PROVISION OF QUALITY MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES (SAMH) TO INDIVIDUALS WHO LACK INSURANCE COVERAGE, HAVE INADEQUATE COVERAGE, OR ARE INDIGENT. LSF HEALTH SYSTEMS IS TASKED WITH DEVELOPING, MANAGING, AND OVERSEEING A NETWORK OF 62 SERVICE PROVIDERS ACROSS A 23-COUNTY

4b (Code:) (Expenses $ 73,133,406. including grants of $ 5,356,113.) (Revenue $)

THE FIRST FIVE YEARS OF A CHILD'S EDUCATION CAN PROPEL OR HAMPER THE REST OF THEIR EDUCATIONAL JOURNEY. LSF HELPS CHILDREN BREAK THE CYCLE OF POVERTY AND REACH THEIR FULL POTENTIAL THROUGH HIGH-QUALITY EDUCATION AND FAMILY-CENTERED PROGRAMMING. THIS YEAR, LSF'S HEAD START AND EARLY HEAD START PROGRAMS EDUCATED 5,018 AT-RISK LEARNERS IN 342 CLASSROOMS ACROSS 99 LOCATIONS WHILE LEVELING THE EDUCATIONAL PLAYING FIELD FOR STUDENTS ENTERING ELEMENTARY SCHOOL ACROSS FLORIDA. WITH THE UNDERSTANDING THAT FOOD INSECURITY IS A BARRIER TO FOCUSED LEARNING AND FAMILY STABILITY, LSF SERVED OVER 3.5 MILLION HEALTHY MEALS AND SNACKS THROUGHOUT THE YEAR. THIS FOOD PROGRAM NOT ONLY ALLEVIATES A FINANCIAL BURDEN FOR PARENTS, BUT TEACHES CHILDREN LIFE-LONG HEALTHY EATING HABITS WHILE ENSURING THEIR READINESS TO LEARN.

4c (Code:) (Expenses $ 66,586,303. including grants of $ 3,250,201.) (Revenue $)

A CORE EMPHASIS OF LSF IS TO IMPROVE THE WELL-BEING OF YOUTH AND FAMILIES, RECOGNIZING THE PROFOUND IMPACT OF CRISES AND CONFLICTS ON FAMILY UNITS. LSF FAMILY FOCUS PROGRAMS ENCOMPASS THE ENTIRE FAMILY FROM INFANTS TO SENIORS IN NEED, PROVIDING CRITICAL SERVICES TO THOUSANDS LAST YEAR. FOR CHILDREN WHO FACE ABUSE OR NEGLECT, LSF'S CHILD WELFARE CASE MANAGEMENT OFFERS PROTECTIVE SERVICES, ENSURING THE SAFETY AND WELL-BEING OF 4189 CHILDREN. LSF'S FAMILY SUPPORT CONTINUES INTO ADOLESCENCE THROUGH RESIDENTIAL YOUTH SHELTERS AND GROUP HOMES PROVIDING TEMPORARY SAFE HAVENS FOR 758 YOUNG PEOPLE AGED 10-17. IN ADDITION, WHOLE-FAMILY SERVICES ARE PROVIDED THROUGH COMMUNITY COUNSELING, FAMILY SUPPORT PROGRAMMING, AND DIVERSION SERVICES, TOUCHING 19,155 INDIVIDUALS. LSF ADULT ADVOCACY SERVICES PROTECTED THE

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

(Expenses $ 9,804. including grants of $) (Revenue $ 1,813,191.)

4e Total program service expenses 356,808,018.

SEE SCHEDULE O FOR CONTINUATION(S)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	425			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	

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

					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	2103			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.			17		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year ..... 1a: 11 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: 11				
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Did the organization have members or stockholders?		6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*		9		X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] 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

ROBERT J. WYDRA, JR. - 813-875-1408

3627 W. WATERS AVE., TAMPA, FL 33614

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) SAMUEL M. SIPES PRESIDENT AND CEO	45.00			X				432,214.	0.	15,675.
(2) CHRISTINE A. CAUFFIELD CEO & EXEC VP SAMH	45.00				X			247,873.	0.	14,818.
(3) MICHAEL P. CARROLL EXEC VP OF OPERATIONS	45.00				X			246,403.	0.	14,645.
(4) ROBERT J. WYDRA, JR. CFO	45.00			X				199,646.	0.	43,608.
(5) PHILIP HUBBELL EXEC VP HR	45.00				X			198,146.	0.	44,937.
(6) AMELIA FOX CSO	45.00				X			200,184.	0.	36,315.
(7) ROBERT BIALAS EVP CHILDREN & HS SERV	45.00				X			199,574.	0.	27,304.
(8) JAMES CLARK EVP AGENCY ADVANCEMENT	45.00				X			182,152.	0.	5,476.
(9) ROBERT W HALEY EVP LEGAL & GEN COUNSEL	45.00				X			175,374.	0.	6,583.
(10) LAURA P GILBERT VP FINANCE & ADMIN	45.00					X		145,686.	0.	22,511.
(11) LISA GALBRAITH CORPORATE CONTROLLER	45.00					X		162,421.	0.	4,251.
(12) MARIE MASON VP OPERATIONS	45.00					X		156,208.	0.	9,718.
(13) ANNE K. MADSEN CFO - SAMH	45.00					X		140,688.	0.	10,406.
(14) DUSTY B PYE CHIEF INTEGRATION OFFICER	45.00					X		143,786.	0.	5,143.
(15) SUSAN SCROGGINS CHAIR	2.00	X		X				0.	0.	0.
(16) CHRISTINE FRANKLIN VICE CHAIR	2.00	X		X				0.	0.	0.
(17) DAN YOUNG TREASURER	2.00	X		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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) ALONZO BATSON, JR. SECRETARY	2.00	X		X				0.	0.	0.
(19) FRED KRAEGEL FORMER CHAIR	2.00	X						0.	0.	0.
(20) LORENZO COBIELLA MEMBER	1.00	X						0.	0.	0.
(21) CHRISTOPHER DANFORD MEMBER	1.00	X						0.	0.	0.
(22) JESSICA GORDON MEMBER	1.00	X						0.	0.	0.
(23) PHIL PARSATOON MEMBER	1.00	X						0.	0.	0.
(24) REV PEDRO M SUAREZ EX-OFFICIO	1.00	X						0.	0.	0.
(25) REVEREND GREGORY S WALTON EX-OFFICIO	1.00	X						0.	0.	0.
(26) MARK HECKLER MEMBER	1.00	X						0.	0.	0.
1b Subtotal								2,830,355.	0.	261,390.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,830,355.	0.	261,390.

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 33

		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*	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? *If "Yes," complete Schedule J for such individual*	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? *If "Yes," complete Schedule J for such person*	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
SCHOOL DISTRICT OF PALM BEACH, 2300 FOREST HILL BLVD A-323, WEST PALM BEACH, FL 33406	CHILD SERVICES	4,159,333.
HISPANIC HUMAN RESOURCES, 1427 S. GONGRESS AVE, WEST PALM BEACH, FL 33406	CHILD SERVICES	2,158,081.
FLORENCE FULLER CHILD DEVELOPMENT CENTER 200NE 14TH STREET, BOCA RATON, FL 33432	CHILD SERVICES	1,812,023.
R'CLUB CHILD CARE, INC 4140 49TH ST NORTH, ST PETERSBURG, FL 33709	CHILD SERVICES	1,645,526.
DUVAL COUNTY SCHOOL BOARD, 1701 PRUDENTIAL DRIVE, JACKSONVILLE, FL 32207	CHILD SERVICES	1,333,276.

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 40

SEE PART VII, SECTION A CONTINUATION SHEETS

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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(27) MINA TADRUS MEMBER	1.00	X						0.	0.	0.
(28) JAMES ROCKEY EX-OFFICIO	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII **Statement of Revenue**

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

Section	Line	Description	Box	Amount	(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	205,125.				
	b	Membership dues	1b					
	c	Fundraising events	1c	5,000.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	364,463,989.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	10,225,981.				
	g	Noncash contributions included in lines 1a-1f	1g	$ 577,451.				
	h	**Total.** Add lines 1a-1f			374900095.			
Program Service Revenue				Business Code				
	2 a	GUARDIANSHIP SERVICES		624200	719,398.	719,398.		
	b	RESETTLEMENT SERVICES		624200	469,191.	469,191.		
	c	MANAGEMENT FEE		611710	76,557.	76,557.		
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a-2f			1,265,146.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			127,078.			127,078.
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
				(i) Real / (ii) Personal				
	6 a	Gross rents	6a	48,066. /				
	b	Less: rental expenses	6b	0. /				
	c	Rental income or (loss)	6c	48,066. /				
	d	Net rental income or (loss)			48,066.	48,066.		
				(i) Securities / (ii) Other				
	7 a	Gross amount from sales of assets other than inventory	7a	493,577. / 9,800.				
	b	Less: cost or other basis and sales expenses	7b	469,576. / 0.				
	c	Gain or (loss)	7c	24,001. / 9,800.				
	d	Net gain or (loss)			33,801.			33,801.
	8 a	Gross income from fundraising events (not including $ 5,000. of contributions reported on line 1c). See Part IV, line 18	8a	25,000.				
	b	Less: direct expenses	8b	28,328.				
	c	Net income or (loss) from fundraising events			-3,328.			-3,328.
	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	MISCELLANEOUS REVENUE		561000	499,979.	499,979.		
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a-11d			499,979.			
	12	**Total revenue.** See instructions			376870837.	1,813,191.	0.	157,551.

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	209,374,126.	209,374,126.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	8,606,314.	8,606,314.		
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	2,529,936.	780,969.	1,555,164.	193,803.
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	72,496,390.	67,631,606.	4,678,166.	186,618.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,425,470.	1,628,470.	-208,437.	5,437.
9 Other employee benefits	11,317,151.	10,460,304.	807,646.	49,201.
10 Payroll taxes	5,914,706.	5,464,060.	424,429.	26,217.
11 Fees for services (nonemployees):				
a Management				
b Legal	343,551.	311,812.	31,739.	
c Accounting	505,052.	10,890.	494,162.	
d Lobbying	60,000.		60,000.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	18,485.		18,485.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	23,069,742.	22,970,192.	71,788.	27,762.
12 Advertising and promotion	111,785.	36,168.	64,915.	10,702.
13 Office expenses	9,971,220.	9,762,590.	167,859.	40,771.
14 Information technology	1,716,194.	1,385,702.	316,122.	14,370.
15 Royalties				
16 Occupancy	9,085,045.	8,490,445.	588,582.	6,018.
17 Travel	3,078,853.	2,916,622.	150,109.	12,122.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,084,752.	985,347.	89,990.	9,415.
20 Interest	155,776.	52,242.	103,534.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,214,864.	1,169,537.	45,327.	
23 Insurance	1,211,180.	1,087,042.	121,780.	2,358.
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 PURCHASES	2,687,125.	2,687,125.		
b IN-KIND SUPPLIES & FOOD	577,451.	577,451.		
c STAFF RECRUITMENT	510,964.	63,919.	447,045.	
d BACKGROUND CHECKS	73,956.	71,910.	2,046.	
e All other expenses	369,352.	283,175.	11,524.	74,653.
25 **Total functional expenses.** Add lines 1 through 24e	367,509,440.	356,808,018.	10,041,975.	659,447.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

Section	Line	Description			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing			5,126,385.	1	2,923,135.
	2	Savings and temporary cash investments			13,851,491.	2	19,625,191.
	3	Pledges and grants receivable, net			39,268,072.	3	54,694,805.
	4	Accounts receivable, net			331,328.	4	530,469.
	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			360,914.	5	485,000.
	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			1,180,183.	9	6,311,911.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	19,316,411.			
	b	Less: accumulated depreciation	10b	10,060,113.	5,921,886.	10c	9,256,298.
	11	Investments - publicly traded securities			1,088,691.	11	1,176,354.
	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			5,881,996.	15	11,632,187.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)			73,010,946.	16	106,635,350.
Liabilities	17	Accounts payable and accrued expenses			47,965,718.	17	55,485,142.
	18	Grants payable				18	
	19	Deferred revenue			9,938,677.	19	21,383,647.
	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			2,123,720.	23	1,872,343.
	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			1,051,537.	25	7,666,276.
	26	**Total liabilities.** Add lines 17 through 25			61,079,652.	26	86,407,408.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here [X] and complete lines 27, 28, 32, and 33.**					
	27	Net assets without donor restrictions			3,654,370.	27	5,648,752.
	28	Net assets with donor restrictions			8,276,924.	28	14,579,190.
		Organizations that do not follow FASB ASC 958, check here [ ] and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds				29	
	30	Paid-in or capital surplus, or land, building, or equipment fund				30	
	31	Retained earnings, endowment, accumulated income, or other funds				31	
	32	Total net assets or fund balances			11,931,294.	32	20,227,942.
	33	Total liabilities and net assets/fund balances			73,010,946.	33	106,635,350.

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	376,870,837.
2	Total expenses (must equal Part IX, column (A), line 25)	2	367,509,440.
3	Revenue less expenses. Subtract line 2 from line 1	3	9,361,397.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,931,294.
5	Net unrealized gains (losses) on investments	5	50,997.
6	Donated services and use of facilities	6	-1,122,831.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	7,085.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	20,227,942.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization
LUTHERAN SERVICES FLORIDA, INC.

Employer identification number
59-2198911

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

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

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations ....

g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	240890310	247849468	260828886	297915376	374900095	#########
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	240890310	247849468	260828886	297915376	374900095	#########
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						#########

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	240890310	247849468	260828886	297915376	374900095	#########
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	65,357.	74,997.	84,707.	100,376.	175,144.	500,581.
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.)	531,539.	479,678.	222,093.	657,352.	524,979.	2415641.
11 **Total support.** Add lines 7 through 10						#########

12 Gross receipts from related activities, etc. (see instructions) ..... 12 | 5,685,449.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) ..... 14 | 99.80 %

15 Public support percentage from 2021 Schedule A, Part II, line 14 ..... 15 | 99.81 %

16a **33 1/3% support test - 2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a **33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

		Line	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).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

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

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

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

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

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

Section C - Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

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

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

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 REVENUE

2018 AMOUNT: $ 531,539.

2019 AMOUNT: $ 479,678.

2020 AMOUNT: $ 222,093.

2021 AMOUNT: $ 641,303.

2022 AMOUNT: $ 499,979.

SPECIAL FUNDRAISING EVENTS REVENUE

2021 AMOUNT: $ 16,049.

2022 AMOUNT: $ 25,000.

** PUBLIC DISCLOSURE COPY **

Schedule B
(Form 990)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization	Employer identification number
LUTHERAN SERVICES FLORIDA, INC.	59-2198911

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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

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

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

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

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

Name of organization	Employer identification number
LUTHERAN SERVICES FLORIDA, INC.	59-2198911

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		$ 221,062,502.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 68,893,058.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 7,931,279.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 11,809,199.	Person [X] 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
LUTHERAN SERVICES FLORIDA, INC.	59-2198911

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

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

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

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

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

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

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

Name of organization	Employer identification number
LUTHERAN SERVICES FLORIDA, INC.	59-2198911

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

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

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
LUTHERAN SERVICES FLORIDA, INC.	59-2198911

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures .... $

3 Volunteer hours for political campaign activities ....

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 .... $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 .... $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .... ☐ Yes ☐ No

4a Was a correction made? .... ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities .... $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities .... $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b .... $

4 Did the filing organization file **Form 1120-POL** for this year? .... ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -0-		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2019	**(b)** 2020	**(c)** 2021	**(d)** 2022	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		60,000.
j Total. Add lines 1c through 1i			60,000.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1		
2 Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

LSF PAYS LIBERTY PARTNERS OF TALLAHASSEE, LLC A MONTHLY RETAINER FEE TO RENDER THE FOLLOWING SERVICES: (1) EDUCATION AND CONSULTING SERVICES AND (2) SUCH OTHER SPECIFIC SERVICES IN REGARD TO THE LEGISLATURE AND EXECUTIVE GOVERNMENT OF THE STATE OF FLORIDA AS THE PARTIES MAY MUTUALLY AGREE UPON.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization LUTHERAN SERVICES FLORIDA, INC.

Employer identification number 59-2198911

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

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

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

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

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

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

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

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

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

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

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

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

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

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

b Assets included in Form 990, Part X $ ______

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

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

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

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

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

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

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

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

			Amount
c	Beginning balance	1c	19,681,485.
d	Additions during the year	1d	1,924,009.
e	Distributions during the year	1e	
f	Ending balance	1f	21,605,494.

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	9,365,615.	9,545,571.	9,842,335.	11,004,710.	5,916,773.
b	Contributions	9,528,043.	3,085,346.	2,008,220.	2,021,105.	6,798,115.
c	Net investment earnings, gains, and losses	81,472.	-166,410.	238,498.	24,299.	67,715.
d	Grants or scholarships					
e	Other expenditures for facilities and programs	3,219,586.	3,098,892.	2,543,482.	3,207,779.	1,777,893.
f	Administrative expenses					
g	End of year balance	15,755,544.	9,365,615.	9,545,571.	9,842,335.	11,004,710.

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

a Board designated or quasi-endowment 7.4660 %
b Permanent endowment 5.6200 %
c Term endowment 86.9140 %

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)	X	
(ii)	Related organizations	3a(ii)		X
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		1,848,945.		1,848,945.
b Buildings		3,637,868.	3,006,377.	631,491.
c Leasehold improvements		10,246,926.	3,973,646.	6,273,280.
d Equipment		2,780,564.	2,280,735.	499,829.
e Other		802,108.	799,355.	2,753.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				9,256,298.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) SECURITY DEPOSITS	537,777.
(2) BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS	885,416.
(3) GIFTED FACILITIES	3,113,264.
(4) DUE FROM AFFILIATE	99,280.
(5) ROU ASSET	6,996,450.
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	11,632,187.

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) CAPITAL LEASE OBLIGATIONS	7,666,276.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	7,666,276.

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	384,511,089.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	50,997.		
b	Donated services and use of facilities	2b	3,076,585.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	4,522,470.		
e	Add lines **2a** through **2d**			2e	7,650,052.
3	Subtract line **2e** from line **1**			3	376,861,037.
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	9,800.		
c	Add lines **4a** and **4b**			4c	9,800.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	376,870,837.

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	373,391,631.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	4,199,416.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	1,692,575.		
e	Add lines **2a** through **2d**			2e	5,891,991.
3	Subtract line **2e** from line **1**			3	367,499,640.
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	9,800.		
c	Add lines **4a** and **4b**			4c	9,800.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	367,509,440.

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 IV, LINE 1B:

IN CONNECTION WITH THE ORGANIZATION'S GUARDIANSHIP PROGRAM, THE ORGANIZATION HOLDS ASSETS IN TRUST FOR INDIVIDUALS WHO HAVE BEEN DECLARED INCAPACITATED. THE ORGANIZATION IS A COURT-APPOINTED LEGAL GUARDIAN FOR THESE INDIVIDUALS. ASSETS HELD IN TRUST FOR THESE INDIVIDUALS INCLUDE TANGIBLE PERSONAL PROPERTY AND REAL PROPERTY VALUED AT THEIR FAIR VALUE ON THE DATE THE ORGANIZATION WAS APPOINTED GUARDIAN. CASH AND INVESTMENTS ARE VALUED AT THEIR CURRENT MARKET VALUE. INCOME EARNED ON ASSETS HELD IN TRUST ARE APPLIED TO EACH INDIVIDUAL'S ACCOUNT BALANCE. THE ASSETS THAT ARE HELD IN TRUST BY THE ORGANIZATION ARE NOT INCLUDED IN THE ORGANIZATION'S FINANCIAL STATEMENTS.

Part XIII Supplemental Information *(continued)*

PART V, LINE 4:

THE ORGANIZATION INTENDS FOR THE PERMANENT ENDOWMENT FUNDS TO PROVIDE A PREDICTABLE STREAM OF FUNDING TO PROGRAMS SUPPORTED BY THE ENDOWMENT FUNDS WHILE ALSO PRESERVING THE PURCHASING POWER OF THOSE ENDOWMENT ASSETS OVER THE LONG-TERM. EARNINGS DISTRIBUTED ARE USED TO SUPPORT PROGRAM OBJECTIVES AS STIPULATED BY DONOR-RESTRICTIONS OR AS STIPULATED BY THE BOARD OF DIRECTORS. THE ORGANIZATION INTENDS FOR THE TEMPORARY ENDOWMENTS TO BE USED FOR DISASTER RELIEF, TUITION REIMBURSEMENT PROGRAMS, CAPITAL IMPROVEMENTS, AND PROGRAMS.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND FROM STATE INCOME TAXES UNDER SIMILAR PROVISIONS OF THE FLORIDA STATUTES. LSF IS THE SOLE MEMBER OF LSF HEALTH, WHICH IS CONSIDERED A DISREGARDED ENTITY FOR FEDERAL AND STATE INCOME TAX PURPOSES. LSF IS ALSO THE SOLE MEMBER OF MIAMI BRIDGE, WHICH IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND FROM STATE INCOME TAXES UNDER SIMILAR PROVISIONS OF THE FLORIDA STATUTES. THEREFORE, NO PROVISION FOR INCOME TAXES HAS BEEN INCLUDED IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS.

THE ORGANIZATION FOLLOWS ACCOUNTING STANDARDS RELATING TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. MANAGEMENT ASSESSED WHETHER THERE WERE ANY UNCERTAIN TAX POSITIONS WHICH MAY GIVE RISE TO INCOME TAX LIABILITIES AND DETERMINED THAT THERE WERE NO SUCH MATTERS REQUIRING RECOGNITION IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS. GENERALLY, THE ORGANIZATION IS NO LONGER SUBJECT TO U.S. FEDERAL OR STATE INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR THREE YEARS FROM THE FILING DATE OF

Part XIII Supplemental Information *(continued)*

THE RESPECTIVE RETURNS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUST	7,085.
MIAMI BRIDGE YOUTH REVENUE	4,515,385.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	4,522,470.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

GAIN/LOSS RECLASS FROM OPERATING EXPENSE	9,800.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

MIAMI BRIDGE YOUTH EXPENSES	1,692,575.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

GAIN/LOSS RECLASS FROM OPERATING EXPENSE	9,800.

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: LUTHERAN SERVICES FLORIDA, INC.

Employer identification number 59-2198911

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? [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ABILITY HOUSING OF NORTHEAST FLORIDA, INC - 76 S LAURA ST, STE 303 - JACKSONVILLE, FL 32202	59-3087085	501(C)(3)	395,563.	0.			DCF SAMH PROVIDER
ALACHUA COUNTY BOARD OF COUNTY COMMISSIONERS - 4201 SW 21ST PL - GAINESVILLE, FL 32607	59-6000501	501(C)(3)	1,358,910.	0.			DCF SAMH PROVIDER
BAY AREA YOUTH SERVICES 3104 CHERRY PALM DR. STE 220 TAMPA, FL 33619	59-2184150	501(C)(3)	674,181.	0.			DCF SAMH PROVIDER
BAYCARE BEHAVIORAL HEALTH, INC PO BOX 428 NEW PORT RICHEY, FL 34656-0428	59-1371752	501(C)(3)	5,698,799.	0.			DCF SAMH PROVIDER
CAMELOT COMMUNITY CARE, INC 4910-D CREEKSIDE DR CLEARWATER, FL 33760	31-1659302	501(C)(3)	306,344.	0.			DCF SAMH PROVIDER
CATHEDRAL FOUNDATION OF JACKSONVILLE, INC DBA AGING TRUE - 4250 LAKESIDE DR, STE 300 - JACKSONVILLE, FL 32210	59-6161532	501(C)(3)	516,271.	0.			DCF SAMH PROVIDER

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 55.

3 Enter total number of other organizations listed in the line 1 table 16.

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CDS FAMILY & BEHAVIORAL HEALTH SERVICES, INC - 1218 NW 6TH STREET - GAINESVILLE, FL 32601	59-1435252	501(C)(3)	1,063,254.	0.			DCF SAMH PROVIDER
CHILD GUIDANCE CENTER, INC 5776 ST AUGUSTINE ROAD JACKSONVILLE, FL 32207	59-0704727	501(C)(3)	3,153,542.	0.			DCF SAMH PROVIDER
CHILDREN'S HOME SOCIETY OF FLORIDA, INC - 1485 S SEMORAN BLVD SUITE 1448 - WITNER PARK, FL 32792	59-0192430	501(C)(3)	1,267,560.	0.			DCF SAMH PROVIDER
CHRYSALIS CENTER 1507 SUNSET DRIVE CORAL GABLES, FL 33143	20-1966531		1,962,615.	0.			DCF SAMH PROVIDER
CLAY BEHAVIORAL HEALTH CENTER, INC 1726 KINGSLEY AVE, STE 2 ORANGE PARK, FL 32073	59-2219317	501(C)(3)	7,253,959.	0.			DCF SAMH PROVIDER
COMMUNITY COALITION ALLIANCE, INC 435 CITRONA DRIVE FERNANDINA BEACH, FL 32034	26-4026115	501(C)(3)	3,083,739.	0.			DCF SAMH PROVIDER
COMMUNITY REHABILITATION CENTER, INC - 623 BEECHWOOD ST - JACKSONVILLE, FL 32206	59-3198739	501(C)(3)	557,429.	0.			DCF SAMH PROVIDER
DAIGLE IDEA DEVELOPMENT DBA DAIGLE CREATIVE 9957 MORRINGS DRIVE #406 - JACKSONVILLE, FL 32257	20-3451345		300,000.	0.			DCF SAMH PROVIDER
DANIEL MEMORIAL, INC 4203 SOUTHPOINT BLVD JACKSONVILLE, FL 32216	59-3067752	501(C)(3)	714,098.	0.			DCF SAMH PROVIDER

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DAYSPRING VILLAGE, INC PO BOX 1080 HILLIARD, FL 32046	59-2920469		4,163,302.	0.			DCF SAMH PROVIDER
DELORES BARR WEAVER POLICY CENTER, INC - 40 E ADAMS ST, STE 130 - JACKSONVILLE, FL 32202	46-0938295	501(C)(3)	54,846.	0.			DCF SAMH PROVIDER
DEVEREUX FOUNDATION 5850 T.G. LEE BLVD, SUITE 400 ORLANDO, FL 32822	23-1390618		175,875.	0.			DCF SAMH PROVIDER
ECKERD YOUTH ALTERNATIVES, INC 100 STARCREST DR CLEARWATER, FL 33765	59-2551416	501(C)(3)	941,748.	0.			DCF SAMH PROVIDER
EPIC COMMUNITY SERVICE, INC 1400 OLD DIXIE HWY, STE A ST AUGUSTINE, FL 32084	59-1502582	501(C)(3)	5,724,793.	0.			DCF SAMH PROVIDER
FIRST COAST RECOVERY ADVOCATES 23 W 8TH STREET JACKSONVILLE, FL 32206	85-3112656	501(C)(3)	41,711.	0.			DCF SAMH PROVIDER
FLAGLER HOSPITAL, INC 400 HEALTH PARK BLVD ST AUGUSTINE, FL 32086	59-0675143	501(C)(3)	4,779,154.	0.			DCF SAMH PROVIDER
FLAGLER OPEN ARMS RECOVERY SERVICES, INC - 2001 PLAM DRIVE - FLAGLE BEACH, FL 32136	85-1112598	501(C)(3)	515,491.	0.			DCF SAMH PROVIDER
NEW HOPE EDUCATION AND ADDITION SERVICES INC - DBA FLORIDA RECOVERY SCHOOLS, PO BOX 550956 - JACKSONVILLE, FL 32255	47-3436523	501(C)(3)	322,465.	0.			DCF SAMH PROVIDER

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FRESH MINISTRIES, INC 1131 N LAURA ST JACKSONVILLE, FL 32206	59-2967898	501(C)(3)	2,726,956.	0.			DCF SAMH PROVIDER
GAINESVILLE OPPORTUNITY CENTER, INC - 2772 NW 43RD ST, STE B-1 - GAINESVILLE , FL 32606	20-8823721	501(C)(3)	399,507.	0.			DCF SAMH PROVIDER
GATEWAY COMMUNITY SERVICES, INC 555 STOCKTON ST JACKSONVILLE, FL 32204	59-1881828	501(C)(3)	14,771,448.	0.			DCF SAMH PROVIDER
GENESIS HEALTH, INC. DBA BROOKS REHABILITATION - 3599 UNIVERSITY BLVD S - JACKSONVILLE, FL 32216	59-2249370		295,755.	0.			DCF SAMH PROVIDER
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC - 14041 ICOT BLVD - CLEARWATER, FL 33760	59-1229354	501(C)(3)	455,526.	0.			DCF SAMH PROVIDER
HALIFAX HOSPITAL MEDICAL CENTER DBA HALIFAX HEALTH - 303 N CLYDE MORRIS BLVD - DAYTONA BEACH, FL 32114	59-6001217	501(C)(3)	2,394,895.	0.			DCF SAMH PROVIDER
HANLEY CENTER FOUNDATION, INC 900 54TH ST WEST PALM BEACH, FL 33407	20-2871945	501(C)(3)	1,900,617.	0.			DCF SAMH PROVIDER
HEART OF FLORIDA UNITED WAY 1940 CANNERY WAY ORLANDO, FL 32804	59-0808854		123,016.	0.			DCF SAMH PROVIDER
HERE TOMORROW INC 910 3RD STREET NEPTUNE BEACH , FL 32206	47-5278523	501(C)(3)	500,000.	0.			DCF SAMH PROVIDER

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CITY OF HOPE INTERNATIONAL, INC. DBA HOUSE OF HOPE OF FLORIDA - PO BOX 540 - WILDWOOD, FL 34785	46-5029263	501(C)(3)	161,282.	0.			DCF SAMH PROVIDER
I.M. SULZBACHER CENTER FOR THE HOMELESS, INC - 611 E ADAMS ST - JACKSONVILLE, FL 32202	59-3229898	501(C)(3)	1,030,843.	0.			DCF SAMH PROVIDER
INSPIRE TO RISE, INC 5927 OLD TIMUQUANA ROAD JACKSONVILLE, FL 32210	83-1762729	501(C)(3)	669,983.	0.			DCF SAMH PROVIDER
LIFESTREAM BEHAVIORAL CENTER, INC 2020 TALLY ROAD LEESBURG, FL 34749	59-1561501	501(C)(3)	29,104,421.	0.			DCF SAMH PROVIDER
MARION SENIOR SERVICES, INC 1101 SW 20TH COURT OCALA, FL 34471	23-7362750		138,136.	0.			DCF SAMH PROVIDER
MARLYN BEHAVIORAL HEALTH SYSTEMS, INC DBA QUALITY RESOURCE CENTER - 11265 ALUMNI WAY - JACKSONVILLE, FL 32246	59-3433089	501(C)(3)	738,239.	0.			DCF SAMH PROVIDER
MENTAL HEALTH AMERICA OF EAST CENTRAL FLORIDA, INC - 531 RIDGEWOOD AVENUE - DAYTONA BEACH, FL 32114	59-6044669	501(C)(3)	240,521.	0.			DCF SAMH PROVIDER
MENTAL HEALTH RESOURCE CENTER, INC 10550 DEERWOOD PARK BLVD, STE 600 JACKSONVILLE, FL 32256	59-1905344	501(C)(3)	14,608,506.	0.			DCF SAMH PROVIDER
MERIDIAN BEHAVIORAL HEALTHCARE, INC - 4300 SW 13TH ST - GAINESVILLE, FL 32608	59-1906214	501(C)(3)	31,949,113.	0.			DCF SAMH PROVIDER

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MID FLORIDA HOMELESS COALITION, INC - 104 E DAMPIER STREET - INVERNESS, FL 34450	59-3800140	501(C)(3)	169,230.	0.			DCF SAMH PROVIDER
DERRICK COLLINS EL DBA MR AND MS MENTORING INC, 1615 RIDGEWOOD AVE - HOLLYHILL, FL 32117	82-3985263		244,723.	0.			DCF SAMH PROVIDER
NAMI HERNANDO PO BOX 5613 SPRING HILL, FL 34611	59-2684242	501(C)(3)	188,516.	0.			DCF SAMH PROVIDER
NAMI MARION PO BOX 5753 OCALA, FL 34478	59-3509499		207,476.	0.			DCF SAMH PROVIDER
NORTHWEST BEHAVIORAL HEALTH SERVICES, INC - PO BOX 9373A - JACKSONVILLE, FL 32208	59-3128476	501(C)(3)	712,211.	0.			DCF SAMH PROVIDER
OPERATION PAR, INC 6655 66TH ST N PINELLAS PARK, FL 33781	59-1349234	501(C)(3)	1,510,201.	0.			DCF SAMH PROVIDER
OUTREACH COMMUNITY CARE NETWORK, INC - 240240 NORTH FREDERICK AVENUE - DAYTONA BEACH, FL 32114	59-2897172		830,590.	0.			DCF SAMH PROVIDER
OSCEOLA MENTAL HEALTH INC DBA PARK PLACE BEHAVORIAL HEALTH CARE, 206 PARK PLACE BLVD - KISSIMMEE, FL 3	59-1677912		1,299,893.	0.			DCF SAMH PROVIDER
PHOENIX PROGRAMS OF FLORIDA DBA PHOENIX HOUSE OF FLORIDA - 501 VONDERBURG DRIVE SUITE 301 - BRANDON, FL 33511	59-3172948	501(C)(3)	2,745,863.	0.			DCF SAMH PROVIDER

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
REBEL RECOVERY FLORIDA, INC 400 N CONGRESS AVE, SUITE 130 WEST PALM BEACH, FL 33401	81-5190566	501(C)(3)	151,182.	0.			DCF SAMH PROVIDER
RECOVERY POINT PALATKA, INC 2701 REID STREET PALATKA, FL 32177	87-1689031		192,553.	0.			DCF SAMH PROVIDER
RENEW RECOVERY CAF, INC 3140 SOUTH ATLANTIC AVENUE DAYTONA BEACH SHORES, FL 32188	87-3958015		99,096.	0.			DCF SAMH PROVIDER
RIVER REGION HUMAN SERVICES, INC 2055 REYKO RD, STE 101 JACKSONVILLE, FL 32207	59-1952727	501(C)(3)	442,200.	0.			DCF SAMH PROVIDER
RTC RESOURCE ACQUISITION CORPORATION DBA RESOURCE TREATMENT CENTER - 1404 S STATE AVE - INDIANPOLIS, FL 46203	03-0512675		31,089.	0.			DCF SAMH PROVIDER
SCHOOL DISTRICT OF CLAY COUNTY - SEDNET - 2306 KINGSLEY AVE - ORANGE PARK, FL 32073	59-3474751	501(C)(3)	437,503.	0.			DCF SAMH PROVIDER
SHINING LIGHT PEER SERVICES 3701 CRILL AVENUE PALATKA, FL 32177	83-1663725	501(C)(3)	148,997.	0.			DCF SAMH PROVIDER
SMA BEHAVIORAL HEALTH SERVICES, INC. - 1220 WILLIS AVE, BOX 60 - DAYTONA BEACH, FL 32114-2810	59-0976866	501(C)(3)	39,883,463.	0.			DCF SAMH PROVIDER
ST. AUGUSTINE YOUTH SERVICES, INC 201 SIMONE WAY ST AUGUSTINE, FL 32086	59-2925271	501(C)(3)	2,701,950.	0.			DCF SAMH PROVIDER

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
STARTING POINT BEHAVIORAL HEALTHCARE - 461342 SR 200 - YULEE, FL 32097	59-3029469	501(C)(3)	4,110,087.	0.			DCF SAMH PROVIDER
THE HOUSE NEXT DOOR, INC 804 N WOODLAND BLVD DELAND, FL 32720-3429	59-1675284	501(C)(3)	453,015.	0.			DCF SAMH PROVIDER
THE VOLUSIA-FLAGLER COUNT COALITION FOR THE HOMELESS - PO BOX 309 - DAYTONA BEACH, FL 32115	16-1649078		255,173.	0.			DCF SAMH PROVIDER
UNITED WAY OF NORTHEAST FLORIDA 40 EAST ADAMS STREET SUITE 200 JACKSONVILLE, FL 32202	59-0637825	501(C)(3)	1,224,150.	0.			DCF SAMH PROVIDER
UNITED WAY OF SUWANNEE VALLEY, INC 871 SW STATE ROAD 47 LAKE CITY, FL 32025	59-1262354	501(C)(3)	78,368.	0.			DCF SAMH PROVIDER
URBAN JACKSONVILLE, INC. DBA AGING TRUE - 4250 LAKESIDE DR SUITE 200 - JACKSONVILLE, FL 32210	23-7024899	501(C)(3)	281,913.	0.			DCF SAMH PROVIDER
VAN GOGH'S PALETTE INC. DBA. VINCENT ACADEMY ADVENTURE COAST - (VINCENT HOUSE) 4801 78TH AVE N - PINELLAS PARK, FL 34611	59-3720139	501(C)(3)	464,099.	0.			DCF SAMH PROVIDER
VOLUNTEERS OF AMERICA OF FLORIDA, INC - 1205 E 8TH AVE - JACKSONVILLE, FL 33605	58-1856992	501(C)(3)	202,311.	0.			DCF SAMH PROVIDER
CRC HEALTH TREATMENT CLINICS, LLC CBA VOLUSIA COUNTY COMPREHENSIVE TREATMENT CENTER, 3928 S NOVA ROAD - PORT O	47-1730600		357,858.	0.			DCF SAMH PROVIDER

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of noncash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
VOLUSIA RECOVERY ALLIANCE, INC 3140 S ATLANTIC AVENUE DAYTONA BEACH, FL 32118	84-2207501	501(C)(3)	467,827.	0.			DCF SAMH PROVIDER
ZERO HOUR LIFE CENTER, INC 3070 W CARDINAL STREET LECANTO, FL 34461	82-4751578	501(C)(3)	609,660.	0.			DCF SAMH PROVIDER

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
FOOD, CLOTHING & SHELTER FOR INDIGENTS	26349	0.	5,715,852.	FMV	FOOD, CLOTHING, HOUSING
DIRECT CASH ASSISTANCE FOR RENT, UTILITIES, ETC	59677	2,890,462.	0.		

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

PART I, LINE 2:

IT IS THE POLICY OF LSF TO MAINTAIN ACCURATE BOOKS AND TO PUBLISH AND DISTRIBUTE A COMPLETE SET OF CURRENT MONTH AND YEAR TO DATE FINANCIAL STATEMENTS TO CONTRACT MANAGERS REFLECTING THE ACCURACY AND TIMELY PUBLICATION OF THEIR GRANTS AND CONTRACT FUNDING. ALL INDIVIDUALS RECEIVING CASH AND/OR NONCASH ASSISTANCE ARE ELIGIBLE TO RECEIVE SUCH ASSISTANCE IN ACCORDANCE WITH LSF'S CONTRACTS WITH THE FUNDING SOURCES. LSF'S CONTRACT COMPLIANCE IS ROUTINELY MONITORED BY THE VARIOUS FUNDERS.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: LUTHERAN SERVICES FLORIDA, INC.

Employer identification number 59-2198911

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax 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. ☒ 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		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable 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
(1) SAMUEL M. SIPES	(i)	430,386.	0.	1,828.	0.	15,675.	447,889.	0.
PRESIDENT AND CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) CHRISTINE A. CAUFFIELD	(i)	246,300.	0.	1,573.	7,751.	7,067.	262,691.	0.
CEO & EXEC VP SAMH	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MICHAEL P. CARROLL	(i)	244,949.	0.	1,454.	7,482.	7,163.	261,048.	0.
EXEC VP OF OPERATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ROBERT J. WYDRA, JR.	(i)	198,921.	0.	725.	25,257.	18,351.	243,254.	0.
CFO	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) PHILIP HUBBELL	(i)	197,421.	0.	725.	26,586.	18,351.	243,083.	0.
EXEC VP HR	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) AMELIA FOX	(i)	199,796.	0.	388.	24,720.	11,595.	236,499.	0.
CSO	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) ROBERT BIALAS	(i)	198,849.	0.	725.	26,401.	903.	226,878.	0.
EVP CHILDREN & HS SERV	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) JAMES CLARK	(i)	181,167.	0.	985.	4,256.	1,220.	187,628.	0.
EVP AGENCY ADVANCEMENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) ROBERT W HALEY	(i)	175,246.	0.	128.	0.	6,583.	181,957.	0.
EVP LEGAL & GEN COUNSEL	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) LAURA P GILBERT	(i)	145,209.	0.	477.	4,553.	17,958.	168,197.	0.
VP FINANCE & ADMIN	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) LISA GALBRAITH	(i)	161,889.	0.	532.	3,726.	525.	166,672.	0.
CORPORATE CONTROLLER	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) MARIE MASON	(i)	155,693.	0.	515.	3,103.	6,615.	165,926.	0.
VP OPERATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) ANNE K. MADSEN	(i)	140,260.	0.	428.	3,988.	6,418.	151,094.	0.
CFO - SAMH	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 3:

THE CEO'S COMPENSATION IS DETERMINED BY THE BOARD OF DIRECTORS. THE PROCESS INCLUDES AN INDEPENDENT COMPENSATION REVIEW COMPLETED BY AN INDEPENDENT COMPENSATION CONSULTANT, REVIEW OF SIMILAR ORGANIZATIONS' FORM 990, AND CONSULTING WITH LUTHERAN SERVICES OF AMERICA'S SALARY LISTING OF SIMILAR POSITIONS AROUND THE COUNTRY. THE BOARD ANALYZES AND COMPARES THE INFORMATION TO DETERMINE THE APPROPRIATE LEVEL OF COMPENSATION. FOR OTHER OFFICERS OF THE ORGANIZATION, SALARY SURVEYS ARE USED AND COMPARED. ALL PROCESSES USED TO DETERMINE COMPENSATION ARE DOCUMENTED.

PART I, LINE 4B:

SAMUEL M SIPES WAS THE ONLY PARTICIPANT IN THE ORGANIZATION'S 457(F) PLAN - $33,333.

SCHEDULE L (Form 990)

Department of the Treasury Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open To Public Inspection

Name of the organization: LUTHERAN SERVICES FLORIDA, INC.

Employer identification number 59-2198911

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? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
ROBERT J. WYDRA	CFO	SPLIT DO		X	70,000.	140,000.		X	X		X	
PHILIP HUBBELL	EXEC VP	SPLIT DO		X	60,000.	120,000.		X	X		X	
AMELIA FOX	CSO	SPLIT DO		X	60,000.	125,000.		X	X		X	
ROBERT BIALAS	EVP CHIL	SPLIT DO		X	50,000.	100,000.		X	X		X	
Total					$	485,000.						

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

SEE PART V FOR CONTINUATIONS

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

Part V **Supplemental Information.**

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

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: ROBERT J. WYDRA, JR.

(C) PURPOSE OF LOAN: SPLIT DOLLAR AGREEMENT

(A) NAME OF PERSON: PHILIP HUBBELL

(B) RELATIONSHIP WITH ORGANIZATION: EXEC VP HR

(C) PURPOSE OF LOAN: SPLIT DOLLAR AGREEMENT

(A) NAME OF PERSON: AMELIA FOX

(C) PURPOSE OF LOAN: SPLIT DOLLAR AGREEMENT

(A) NAME OF PERSON: ROBERT BIALAS

(B) RELATIONSHIP WITH ORGANIZATION: EVP CHILDREN & HS SERV

(C) PURPOSE OF LOAN: SPLIT DOLLAR AGREEMENT

SCHEDULE L, PART II

THE FOUR OFFICERS LISTED IN PART II WERE PREVIOUSLY PARTICIPANTS IN THE ORGANIZATION'S 457(F) PLAN. THE PLANS WERE TERMINATED AND PAID OUT IN 2020. EFFECTIVE 03/01/2021, THESE INDIVIDUALS EACH ENTERED INTO A SPLIT DOLLAR AGREEMENT WITH THE ORGANIZATION.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: LUTHERAN SERVICES FLORIDA, INC.

Employer identification number 59-2198911

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		577,451.	FMV
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( )				
26 Other ( )				
27 Other ( )				
28 Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement ... **29** 0

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		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?	31	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b If "Yes," describe in Part II.			
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

SCHEDULE M, PART I, COLUMN (B):

REPORTING THE NUMBER OF CONTRIBUTIONS

SCHEDULE O **(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
LUTHERAN SERVICES FLORIDA, INC.	59-2198911

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

LUTHERAN SERVICES FLORIDA HELPS COMMUNITIES BUILD HEALTHIER, HAPPIER, AND HOPE-FILLED TOMORROWS BY IMPACTING THE LIVES OF 1 IN 50 FLORIDIANS THROUGH VARIOUS SERVICES OFFERED ACROSS THE STATE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

AREA. PREVENTION SERVICES REACH OVER 3.9 MILLION INDIVIDUALS, WITH TRAINING PROVIDED TO MORE THAN 2,500 INDIVIDUALS AND PEERS, AND 672 CARE LINE CALLS ANSWERED. BECAUSE OF LSF HEALTH SYSTEMS, MILLIONS OF VULNERABLE AND AT-RISK FLORIDIANS WERE ABLE TO HAVE BEHAVIORAL HEALTH NEEDS MET, ADDICTIONS BROKEN, AND LIVES SAVED.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

LIVES OF 357 ADULTS AT RISK OF EXPLOITATION, OFFERING THEM A LIFELINE AND MANAGING THEIR AFFAIRS AMIDST CHALLENGES WITH MENTAL OR PHYSICAL INCAPACITIES. LSF ALSO EXTENDS A COMPASSIONATE HAND TO NEWCOMERS IN FLORIDA, HELPING 14,671 REFUGEES AND IMMIGRANTS WITH VARIOUS SERVICES INCLUDING FINDING HOMES, LEARNING ENGLISH, SECURING EMPLOYMENT, LEGAL ASSISTANCE AND MENTORSHIP AS THEY INTEGRATE INTO THEIR NEW COMMUNITIES, FOSTERING A SENSE OF BELONGING AND HOPE IN THEIR NEW LIVES.

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

FORM 990 IS INITIALLY REVIEWED INTERNALLY BY THE PRESIDENT/CEO AND CFO OF THE ORGANIZATION. SUBSEQUENT TO THIS REVIEW, THE 990 IS FORWARDED TO THE BOARD OF DIRECTORS FOR COMMENTS AND QUESTIONS PRIOR TO FILING. THE CFO

Name of the organization: LUTHERAN SERVICES FLORIDA, INC.

Employer identification number: 59-2198911

SIGNS THE RETURN AFTER CONSIDERING ALL OF THE BOARD OF DIRECTORS COMMENTS AND QUESTIONS.

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

THE PURPOSE OF THE LSF CONFLICT OF INTEREST POLICY IS TO PROTECT THE ORGANIZATION'S INTEREST WHEN IT IS CONTEMPLATING ENTERING INTO A TRANSACTION OR ARRANGEMENT THAT MIGHT BENEFIT THE PRIVATE INTEREST OF AN OFFICER OR DIRECTOR OF THE ORGANIZATION. THIS POLICY IS INTENDED TO SUPPLEMENT BUT NOT REPLACE ANY APPLICABLE STATE LAWS GOVERNING CONFLICTS OF INTEREST APPLICABLE TO NONPROFIT AND CHARITABLE ORGANIZATIONS.

TO ENSURE COMPLIANCE WITH THIS CONFLICT OF INTEREST POLICY AS IT APPLIES TO THE BOARD, LUTHERAN SERVICES FLORIDA PROHIBITS MEMBERS OF THE GOVERNING BOARD FROM ALSO BEING ORGANIZATION PERSONNEL. THE ORGANIZATION ENSURES THAT THE GOVERNING BOARD MEMBERS WHO ARE RELATIVES OF PERSONNEL RECUSE THEMSELVES ON MATTERS WHERE OBJECTIVITY WOULD BE COMPROMISED. TO FURTHER AVOID ANY APPEARANCE OF CONFLICT OF INTEREST, NO GOVERNING BOARD MEMBER, EMPLOYEE, AGENT OR PRINCIPAL SHALL PARTICIPATE IN THE SELECTION, AWARD, OR ADMINISTRATION OF A PURCHASE OR CONTRACT WITH A VENDOR WHERE, TO HIS/HER KNOWLEDGE, ANY INDIVIDUAL, FAMILY MEMBER, PARTNER, OR POTENTIAL EMPLOYER HAS FINANCIAL INTEREST IN THE PURCHASE OR CONTRACT.

IN ADDITION EACH MEMBER OF THE BOARD SIGNS A STATEMENT INDICATING THAT THEY HAVE RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY AND UNDERSTAND SAID POLICY.

LSF ALSO HAS A CONFLICT OF INTEREST POLICY THAT APPLIES TO PERSONNEL WHICH IS FOUND IN THE PERSONNEL POLICY MANUAL. THIS POLICY STATES THAT NO LSF

Name of the organization: LUTHERAN SERVICES FLORIDA, INC.

Employer identification number: 59-2198911

EMPLOYEE MAY ENGAGE IN ANY ACTIVITY THAT MIGHT BENEFIT HIM/HER PERSONALLY AT THE EXPENSE OF, OR THAT MIGHT BE HARMFUL TO THE ORGANIZATION. IF THERE IS ANY QUESTION REGARDING THIS ISSUE, THE MATTER SHOULD BE SUBMITTED IN WRITING TO THE CHIEF EXECUTIVE OFFICER. EMPLOYEES MAY ENGAGE IN ACTIVITIES, INCLUDING ADDITIONAL EMPLOYMENT, OUTSIDE OF WORKING-TIME AND AWAY FROM LSF PREMISES, OF THEIR OWN CHOOSING, PROVIDED THAT SUCH DO NOT CONFLICT OR INTERFERE WITH LSF'S OBJECTIVES OR PURPOSES AND THE EMPLOYEE'S PERFORMANCE OR THE ABILITY TO MEET LSF REQUIREMENTS. LSF RESOURCES OR WORKING TIME SHOULD NOT BE USED IN FURTHERANCE OF OUTSIDE EMPLOYMENT.

FORM 990, PART VI, SECTION B, LINE 15:

THE CEO'S COMPENSATION IS DETERMINED BY THE BOARD OF DIRECTORS. THE PROCESS INCLUDES AN INDEPENDENT COMPENSATION REVIEW COMPLETED BY AN INDEPENDENT COMPENSATION CONSULTANT, REVIEW OF SIMILAR ORGANIZATIONS' FORM 990, AND CONSULTING WITH LUTHERAN SERVICES OF AMERICA'S SALARY LISTING OF SIMILAR POSITIONS AROUND THE COUNTRY. THE BOARD ANALYZES AND COMPARES THE INFORMATION TO DETERMINE THE APPROPRIATE LEVEL OF COMPENSATION. FOR OTHER OFFICERS OF THE ORGANIZATION, SALARY SURVEYS ARE USED AND COMPARED. ALL PROCESSES USED TO DETERMINE COMPENSATION ARE DOCUMENTED.

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC UNDER REQUEST. FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST FOR THE SAME PERIOD OF TIME AS SET FORTH BY IRC SECTION 6104(D). REQUESTS CAN BE DIRECTED TO THE CORPORATE CONTROLLER AT (813) 676-9480.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

Name of the organization: LUTHERAN SERVICES FLORIDA, INC.

Employer identification number: 59-2198911

CHANGES IN VALUE OF BENEFICIAL INTEREST IN ASSETS HELD BY
OTHERS 7,085.

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION'S OVERSIGHT AND SELECTION PROCESSES HAVE NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R (Form 990)

Department of the Treasury Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: LUTHERAN SERVICES FLORIDA, INC.

Employer identification number 59-2198911

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
LUTHERAN NON-PROFIT MANAGEMENT SOLUTIONS, LLC (LSF HEALTH) - 27-3246724, 3627 W. WATERS AVE., TAMPA, FL 33614	GOVERN/ADVISE	FLORIDA	0.	0.	LUTHERAN SERVICES FLORIDA, INC.

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
MIAMI BRIDGE YOUTH AND FAMILY SERVICES - 59-2569847, 2810 NW SO RIVER DR, MIAMI, FL 33125	CRISIS PREVENTION FOR YOUTH	FLORIDA	501(C)(3)	LINE 7	LUTHERAN SERVICES FLORIDA, INC.	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.

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

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	(i) No
CHARLES A. ZERBST CHARITABLE TRUST - 81-2918786, C/O BANK OF TAMPA, TRUST DEPARTMENT, 601 BAYSHORE BLVD. STE. 960,	PROVIDE SUPPORT TO LUTHERAN SERVICES FLORIDA	FL	LUTHERAN SERVICES FLORIDA	TRUST	-46,024.	735,447.	100%	X	

SEE PART VII FOR CONTINUATIONS

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b		X
c Gift, grant, or capital contribution from related organization(s)	1c		X
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		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)				
(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 sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor-tionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part VII Supplemental Information

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

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

CHARLES A. ZERBST CHARITABLE TRUST

EIN: 81-2918786

C/O BANK OF TAMPA, TRUST DEPARTMENT, 601 BAYSHORE BLVD. STE. 960

TAMPA, FL 33606

SCHEDULE R, PART II

ON JUNE 5, 2023, THE ORGANIZATION BECAME THE SOLE CORPORATE OF MIAMI BRIDGE, A NONPROFIT ORGANIZATION THAT PROMOTES POSITIVE YOUTH DEVELOPMENT AND STRENGTHEN AND SUPPORT FAMILIES TO ENABLE CHILDREN TO ACTUALIZE THEIR FULL POTENTIAL AND BECOME PRODUCTIVE COMMUNITY MEMBERS. THE PROGRAMS OPERATED BY MIAMI BRIDGE DIRECTLY ALIGN WITH THE ORGANIZATION'S MISSION AND ALLOWED THE ORGANIZATION TO EXPAND ITS IMPACT IN THE MIAMI-DADE AREA.

EFFECTIVE JUNE 5, 2023, THE ORGANIZATION ACQUIRED SUBSTANTIALLY ALL THE ASSETS AND ASSUMED ALL THE LIABILITIES USED IN CONNECTION WITH THE OPERATIONS OF MIAMI BRIDGE.

Lutheran Services Florida, Inc. and Subsidiaries

Consolidated Financial and Compliance Report
June 30, 2023

Contents

RSM

RSM US LLP

Independent Auditor's Report

Board of Directors
Lutheran Services Florida, Inc.

Report on the Audit of the Financial Statements

Opinion
We have audited the consolidated financial statements of Lutheran Services Florida, Inc. and Subsidiaries (the Organization), which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023 and 2022, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

Emphasis of Matter
As discussed in Note 1 to the financial statements, effective July 1, 2022, the Organization adopted Financial Accounting Standards Board Accounting Standards Codification 842, *Leases*. Our opinion is not modified with respect to this matter.

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

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

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards and state financial assistance, as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and State of Florida Chapter 10.650, *Rules of the Auditor General*, respectively, and other supplementary information as indicated within the table of contents 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 supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

RSM US LLP

Tampa, Florida
March 29, 2024

Lutheran Services Florida, Inc. and Subsidiaries

Consolidated Statements of Financial Position
June 30, 2023 and 2022

	2023	2022
Assets		
Current assets:		
Cash and cash equivalents	**$ 22,550,830**	$ 18,977,876
Accounts receivable, net	**55,937,851**	40,119,594
Current portion of gifted land and facilities	**2,095,097**	1,799,151
Prepaid expenses	**1,436,403**	1,180,183
Total current assets	**82,020,181**	62,076,804
Investments	**1,176,354**	1,088,691
Assets limited as to use	**-**	285,948
Beneficial interest in assets held by others	**885,416**	878,331
Gifted land and facilities, net of current portion	**4,921,469**	2,436,944
Right-of-use lease assets – operating	**6,996,450**	-
Property and equipment, net	**13,157,127**	5,921,886
Other assets	**537,777**	322,342
Total assets	**$ 109,694,774**	$ 73,010,946
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	**$ 45,870,069**	$ 39,029,240
Accrued salaries and payroll related expenses	**8,067,772**	7,454,648
Other accrued expenses	**1,708,586**	1,481,830
Refundable advances	**21,458,976**	9,938,677
Current portion of lease liabilities – operating	**2,252,462**	-
Current portion of lease liabilities – finance	**131,580**	381,711
Current portion of note payable	**263,581**	251,377
Total current liabilities	**79,753,026**	58,537,483
Lease liabilities – operating, net of current portion	**4,743,988**	-
Lease liabilities – finance, net of current portion	**538,246**	669,826
Note payable, net of current portion	**1,608,762**	1,872,343
Total liabilities	**86,644,022**	61,079,652
Commitments and contingencies (Notes 14 and 17)		
Net assets:		
Without donor restrictions	**8,471,562**	3,654,370
With donor restrictions	**14,579,190**	8,276,924
Total net assets	**23,050,752**	11,931,294
Total liabilities and net assets	**$ 109,694,774**	$ 73,010,946

See notes to consolidated financial statements.

Lutheran Services Florida, Inc. and Subsidiaries

Consolidated Statements of Activities
Years Ended June 30, 2023 and 2022

	2023			2022		
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and support:						
Government grants and contracts	**$ 364,462,229**	**$ -**	**$ 364,462,229**	$ 294,846,365	$ -	$ 294,846,365
Contributions of nonfinancial assets	**2,482,876**	**1,189,087**	**3,671,963**	2,869,628	1,518,578	4,388,206
Contributions	**1,674,467**	**4,423,607**	**6,098,074**	747,402	1,566,768	2,314,170
Program service fees	**1,188,589**	**-**	**1,188,589**	1,080,468	-	1,080,468
Other income, net	**624,414**	**-**	**624,414**	642,929	-	642,929
Investment income (loss), net	**202,076**	**-**	**202,076**	(162,551)	-	(162,551)
Change in value of beneficial interest in assets held by others	**-**	**7,085**	**7,085**	-	(118,117)	(118,117)
Net assets released from restrictions	**3,232,862**	**(3,232,862)**	**-**	2,989,316	(2,989,316)	-
Total revenues and support	**373,867,513**	**2,386,917**	**376,254,430**	303,013,557	(22,087)	302,991,470
Expenses:						
Program services	**362,690,209**	**-**	**362,690,209**	294,055,776	-	294,055,776
Supporting services	**10,701,422**	**-**	**10,701,422**	8,762,707	-	8,762,707
Total expenses	**373,391,631**	**-**	**373,391,631**	302,818,483	-	302,818,483
Change in net assets before other changes	**475,882**	**2,386,917**	**2,862,799**	195,074	(22,087)	172,987
Other Changes:						
Acquisition of Miami Bridge Youth and Family Services, Inc.	**4,341,310**	**3,915,349**	**8,256,659**	-	-	-
	4,341,310	**3,915,349**	**8,256,659**	**-**	**-**	**-**
Change in net assets	**4,817,192**	**6,302,266**	**11,119,458**	195,074	(22,087)	172,987
Net assets:						
Beginning	**3,654,370**	**8,276,924**	**11,931,294**	3,459,296	8,299,011	11,758,307
Ending	**$ 8,471,562**	**$ 14,579,190**	**$ 23,050,752**	$ 3,654,370	$ 8,276,924	$ 11,931,294

See notes to consolidated financial statements.

Lutheran Services Florida, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services						Supporting Services			
	Substance Abuse and Mental Health Services	Children Programs	Youth and Family Services	Resettlement Services	Adult Services	Total Program Services	General and Administrative	Advancement	Total Supporting Services	Total Expenses
Salaries	$ 4,322,749	$ 23,374,510	$ 31,059,029	$ 9,563,879	$ 942,893	$ 69,263,060	$ 6,037,304	$ 374,977	$ 6,412,281	$ 75,675,341
Payroll taxes and employee benefits	1,069,769	6,655,832	7,770,530	2,366,425	283,039	18,145,595	1,669,615	86,340	1,755,955	19,901,550
Total salaries and related expenses	5,392,518	30,030,342	38,829,559	11,930,304	1,225,932	87,408,655	7,706,919	461,317	8,168,236	95,576,891
Professional fees and contract services	1,012,284	1,635,962	425,579	124,739	184,141	3,382,705	597,688	27,763	625,451	4,008,156
Subcontractor expenses	209,578,076	17,876,599	674,612	1,239,266	-	229,368,553	-	-	-	229,368,553
Office expenses and program supplies	117,314	3,414,226	400,794	630,778	17,644	4,580,756	156,898	6,307	163,205	4,743,961
Food	-	2,057,877	412,985	246,962	378	2,718,202	-	-	-	2,718,202
Assistance to individuals	-	5,356,113	227,664	3,027,526	-	8,611,303	-	74,307	74,307	8,685,610
Occupancy	280,607	4,449,656	1,474,833	1,585,410	115,879	7,906,385	561,615	7,575	569,190	8,475,575
Repairs and maintenance	1,842	6,427,999	1,441,531	198,164	11,322	8,080,858	75,296	632	75,928	8,156,786
Equipment costs	353,920	439,906	192,424	148,380	24,489	1,159,119	189,958	12,467	202,425	1,361,544
Insurance and taxes	41,480	725,239	692,027	172,893	15,145	1,646,784	126,413	2,363	128,776	1,775,560
Transportation and travel	190,461	1,317,266	1,376,100	353,224	32,433	3,269,484	238,943	21,537	260,480	3,529,964
Postage, printing and publication	49,783	109,458	52,393	67,799	13,778	293,211	95,038	26,149	121,187	414,398
Interest	-	52,188	54	-	-	52,242	103,535	-	103,535	155,777
In-kind expenses (Note 15)	-	2,208,593	126,175	148,108	-	2,482,876	-	-	-	2,482,876
Other operating expenses	48,776	122,666	143,806	141,938	71,111	528,297	144,345	19,030	163,375	691,672
Total expenses before depreciation and amortization	217,067,061	76,224,090	46,470,536	20,015,491	1,712,252	361,489,430	9,996,648	659,447	10,656,095	372,145,525
Depreciation and amortization	11,445	1,017,069	78,354	93,911	-	1,200,779	45,327	-	45,327	1,246,106
Total expenses	$ 217,078,506	$ 77,241,159	$ 46,548,890	$ 20,109,402	$ 1,712,252	$ 362,690,209	$ 10,041,975	$ 659,447	$ 10,701,422	$ 373,391,631

See notes to consolidated financial statements.

Lutheran Services Florida, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses
Year Ended June 30, 2022

	Program Services						Supporting Services			
	Substance Abuse and Mental Health Services	Children Programs	Youth and Family Services	Resettlement Services	Adult Services	Total Program Services	General and Administrative	Advancement	Total Supporting Services	Total Expenses
Salaries	$ 3,814,091	$ 22,164,603	$ 20,842,342	$ 7,564,685	$ 853,390	$ 55,239,111	$ 5,134,887	$ 314,875	$ 5,449,762	$ 60,688,873
Payroll taxes and employee benefits	693,597	5,848,513	4,581,387	1,655,565	209,366	12,988,428	1,045,276	52,858	1,098,134	14,086,562
Total salaries and related expenses	4,507,688	28,013,116	25,423,729	9,220,250	1,062,756	68,227,539	6,180,163	367,733	6,547,896	74,775,435
Professional fees and contract services	890,337	1,573,230	312,919	118,122	139,305	3,033,913	626,073	9,460	635,533	3,669,446
Subcontractor expenses	168,817,435	17,583,438	852,726	614,735	-	187,868,334	-	-	-	187,868,334
Office expenses and program supplies	358,247	4,329,281	522,680	470,914	21,889	5,703,011	138,224	1,566	139,790	5,842,801
Food	-	1,750,574	258,856	207,646	197	2,217,273	-	21	21	2,217,294
Assistance to individuals	-	4,591,112	87,107	3,050,985	98,813	7,828,017	-	-	-	7,828,017
Occupancy	255,097	4,200,636	1,003,498	1,215,043	114,735	6,789,009	594,033	11,397	605,430	7,394,439
Repairs and maintenance	1,989	2,638,910	497,524	187,514	10,074	3,336,011	55,248	1,710	56,958	3,392,969
Equipment costs	250,897	333,710	115,849	130,223	24,396	855,075	178,017	15,552	193,569	1,048,644
Insurance and taxes	35,160	621,902	471,575	131,839	18,654	1,279,130	108,530	1,795	110,325	1,389,455
Transportation and travel	267,477	895,619	996,285	307,840	29,543	2,496,764	157,889	14,460	172,349	2,669,113
Postage, printing and publication	52,232	197,888	33,388	47,557	11,650	342,715	44,235	17,251	61,486	404,201
Interest	-	77,849	-	-	-	77,849	120,345	-	120,345	198,194
In-kind expenses (Note 15)	-	2,575,700	114,816	179,112	-	2,869,628	-	-	-	2,869,628
Other operating expenses	(17,873)	78,936	174,212	23,709	36,757	295,741	(20,927)	40,049	19,122	314,863
Total expenses before depreciation and amortization	175,418,686	69,461,901	30,865,164	15,905,489	1,568,769	293,220,009	8,181,830	480,994	8,662,824	301,882,833
Depreciation and amortization	11,445	669,105	55,144	93,911	6,162	835,767	99,883	-	99,883	935,650
Total expenses	$ 175,430,131	$ 70,131,006	$ 30,920,308	$ 15,999,400	$ 1,574,931	$ 294,055,776	$ 8,281,713	$ 480,994	$ 8,762,707	$ 302,818,483

See notes to consolidated financial statements.

Lutheran Services Florida, Inc. and Subsidiaries

Consolidated Statements of Cash Flows
Years Ended June 30, 2023 and 2022

		2023		2022
Cash flows from operating activities:				
Change in net assets	$	**11,119,458**	$	172,987
Adjustments to reconcile change in net assets to net cash provided by operating activities:				
Depreciation and amortization		**1,246,106**		935,650
Acquisition of Miami Bridge (noncash portion)		**(7,914,729)**		-
Gain on sale/disposal of property and equipment		**(9,800)**		(240,783)
Net realized and unrealized (gains) losses on investments and assets limited as to use		**(76,336)**		234,500
Change in value of beneficial interest in assets held by others		**(7,085)**		118,117
Changes in operating assets and liabilities:				
(Increase) decrease in:				
Accounts receivable		**(15,723,595)**		(17,447,830)
Prepaid expenses		**(143,374)**		9,524
Gifted land and facilities		**1,122,813**		634,455
Right-of-use lease assets—operating		**2,684,006**		-
Other assets		**(215,435)**		(65,918)
Increase (decrease) in:				
Accounts payable		**6,793,627**		20,364,609
Accrued salaries and payroll related expenses		**613,124**		590,003
Other accrued expenses		**221,134**		(670,711)
Refundable advances		**11,444,970**		(3,472,031)
Lease liabilities—operating		**(2,670,455)**		-
Net cash provided by operating activities		**8,484,429**		1,162,572
Cash flows from investing activities:				
Purchases of investments and assets limited as to use		**(232,489)**		(339,689)
Proceeds from the sale of investments		**493,577**		257,922
Purchases of property and equipment		**(4,549,277)**		(2,171,685)
Proceeds from the sale of property and equipment		**9,802**		545,344
Net cash used in investing activities		**(4,278,387)**		(1,708,108)
Cash flows from financing activities:				
Principal payments on finance lease liabilities		**(381,711)**		(417,618)
Repayments of note payable		**(251,377)**		(239,738)
Net cash used in financing activities		**(633,088)**		(657,356)
Net increase (decrease) in cash and cash equivalents		**3,572,954**		(1,202,892)
Cash and cash equivalents:				
Beginning		**18,977,876**		20,180,768
Ending	$	**22,550,830**	$	18,977,876
Supplemental disclosure of noncash investing and financing activities:				
Property, plant and equipment acquired from Miami Bridge	$	**3,932,072**	$	-
Gifted land acquired from Miami Bridge	$	**3,915,349**	$	-
Supplemental disclosure of cash flow information:				
Cash paid during the year for interest	$	**155,776**	$	198,194
Operating lease right-of-use assets obtained and liabilities incurred as a result of adoption of ASC 842:				
Operating right-of-use assets	$	**7,003,148**	$	-
Operating lease liabilities	$	**6,989,597**	$	-
Operating lease right-of-use assets obtained in exchange for new operating lease liabilities	$	**2,677,308**	$	-
Cash payments made for operating leases	$	**3,221,582**	$	-

See notes to consolidated financial statements.

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: Lutheran Services Florida, Inc. (LSF) was organized on July 1, 1982, as a nonprofit organization to provide various social ministries throughout the state of Florida. LSF's programs are funded by federal, state and local governmental grants and contracts, various program service fees, contributions, church grants and other sources.

LSF is the sole member of Lutheran Non-profit Management Services, LLC d/b/a LSF Health Systems (LSF Health), which was organized on August 13, 2010, to govern and advise LSF's managing entity contract over substance abuse and mental health services provided in the northeast region of Florida effective July 1, 2012.

On June 5, 2023, LSF became the sole member of Miami Bridge Youth and Family Services, Inc. (Miami Bridge). Miami Bridge is a social service agency committed to providing opportunities to promote positive youth development and strengthen and support families to enable children to actualize their full potential and become productive community members.

The principal social services provided by Lutheran Services Florida, Inc. and Subsidiaries include services to children, troubled youth and their families, refugees, the unemployed, incapacitated adults and victims of disasters through the following programs:

***Substance abuse and mental health services*:** Provides substance abuse and mental health services to adults and children in 23 counties in northeast Florida.

Children services: Provides preschool care for disadvantaged children in licensed facilities and meals to children in licensed day care homes.

Youth and family services: Provides residential, counseling and case management services to teens and their families.

Resettlement services: Provides job training, counseling, financial assistance and placement to new entrants to the United States.

Adult services: Provides guardianship and care management programs to elderly, mentally incapacitated and disabled persons. Also provides temporary and permanent housing for the homeless and health care treatment to low income HIV-infected individuals.

The following Lutheran judicatories are the founding members of LSF: the Florida-Bahamas Synod of the Evangelical Lutheran Church in America and the Florida-Georgia District of the Lutheran Church-Missouri Synod.

A summary of the Organization's significant accounting policies follows:

Principles of consolidation: The consolidated financial statements include the accounts of LSF, LSF Health, and Miami Bridge (collectively, the Organization). All significant intercompany transactions have been eliminated in consolidation.

Basis of accounting: The accompanying consolidated financial statements have been prepared on the accrual basis of accounting.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Basis of presentation: The financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). As required by the Not-for-Profit Entities topic of the ASC, a nonprofit organization is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed stipulations but may be designated for specific purposes by action of the board of directors.

Net assets with donor restrictions: Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization, passage of time, or permanently maintained by the Organization. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

Use of estimates: The preparation of consolidated financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents: Cash and cash equivalents includes all highly liquid fixed income instruments purchased with original maturities of three months or less.

Concentrations of credit risk: The Organization's financial instruments that are exposed to concentrations of credit risk include cash and cash equivalents and government grants and contracts and related accounts receivable. Cash and cash equivalents include accounts placed with federally insured financial institutions. Such accounts may at times exceed federally insured limits. The Organization has not experienced any losses on such accounts. The Organization's operating support and revenues includes concentrations primarily from federal and state programs. Changes in operating support and revenues from federal and state programs could significantly impact the Organization, including a reduction in the program services offered by the Organization; however, management does not anticipate any such changes in the near term.

Accounts receivable: Accounts receivable under grants and funding contracts and program service fees are due in less than one year. Management believes accounts receivable under grants and funding contracts are fully collectible and has not provided an allowance for doubtful accounts. Accounts receivable for program service fees are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable based on historical experience and any other circumstances which may affect the ability of payors to meet their obligations. It is the Organization's policy to charge off uncollectible accounts when management determines the accounts receivable will not be collected.

Gifted land and facilities: The Organization accounts for gifted land and facilities as contributions with donor restrictions in the period in which the right to use the asset is acquired, at the fair value of the benefit expected to be received over the expected term of use by the Organization and is released from restrictions when used. A gifted land and facilities asset is recorded for any future benefit expected to be recognized and is amortized to expense as the Organization uses the land and facilities over the term of the applicable lease.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Investments and investment income (loss), net: Investments are reported at fair value. Investment income (loss), net, reported in the accompanying consolidated statements of activities, includes realized and unrealized gains and losses and interest and dividend income, net of investment expenses, as increases or decreases in net assets without donor restrictions.

Assets limited as to use: Assets limited as to use include investments held by trustees to fund the Supplemental Executive Retirement Plan (SERP) as more fully described in Note 13. SERP fully vested in fiscal year 2023 and, as of June 30, 2023, all SERP investments were fully liquidated.

Property and equipment: Property and equipment is recorded at cost, if purchased or at estimated fair value at the date of receipt if acquired by gift, and those in excess of $5,000 are capitalized. Depreciation expense related to property and equipment is computed using the straight-line method over the estimated useful lives of the related assets. Leasehold improvements are amortized over the shorter of the remaining lease term or the useful life of the asset. Maintenance and repairs are charged to operations when incurred. Betterments and renewals are capitalized. When property and equipment are sold or otherwise disposed of, the asset account and the related accumulated depreciation account are relieved, and any gain or loss included in operations.

Property acquired with governmental funds is considered to be owned by the Organization while used in the program for which it was purchased or in future authorized programs; however, its disposition as well as the ownership of any proceeds therefrom is subject to applicable regulations.

Impairment of long-lived assets: The carrying value of property and equipment is reviewed for impairment whenever events or changes in circumstances indicate such value may not be recoverable. Recoverability of assets or asset groups to be held and used is measured by a comparison of the carrying amount of an asset or asset group to future net cash flows expected to be generated by the asset or asset group. If such assets or asset groups 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 fair value of the assets or asset group. Assets or asset groups to be disposed of are reported at the lower of the carrying amount or fair value less cost to sell. No impairment of the Organization's long-lived assets or asset groups have been recognized during the years ended June 30, 2023 and 2022.

Revenue recognition: The Organization first determines if a transaction represents an exchange transaction and, if so, accounts for the transaction in accordance with FASB ASC 606, Revenue from Contracts with Customers (Topic 606), which provides a five-step model for recognizing revenue form contracts with customers as follows:

- Identify the contract with a customer
- Identify the performance obligations in the contract
- Determine the transaction price
- Allocate the transaction price to the performance obligations in the contract
- Recognize revenue when or as performance obligations are satisfied

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

The Organization's revenue from contracts with customers consists of program fees. The Organization's contracts have a single performance obligation. The transaction price is the amount of consideration to which the Organization expects to be entitled in exchange for transferring services to the customer. Revenue is recorded based on transaction price, which is a fixed consideration. Performance obligations are satisfied at a point in time, at which point revenue is recognized. Revenue recognized from program fees totaled $1,188,589 and $1,080,468 for the years ended June 30, 2023 and 2022, respectively. Receivable balances, net of an allowance for doubtful accounts, were $1,188,732, $851,522 and $580,874 as of June 30, 2023, June 30, 2022 and July 1, 2021, respectively. These balances are included in accounts receivable, net on the consolidated statements of financial position. There were no deferred revenue balances for program services as of June 30, 2023, June 30, 2022 and July 1, 2021.

The Organization performs an evaluation at contract inception focused on whether a performance obligation is satisfied over time or at a point in time. If a performance obligation meets certain specific criteria, the related revenue is recognized over time as the customer consumes the receives the benefits of the Organization's services as they are performed. If certain criteria are not met, the revenue is recognized at a point in time.

The revenue stream noted above does not include significant financing components as the performance obligations are typically satisfied within a year of receipt of payment. Economic downturns can affect the level of revenue or can have a positive impact on cash flow in good economic times.

Contributions and donor-imposed restrictions: Unconditional promises to give are recognized as contributions in the period received at their fair value. Conditional contributions or promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions other than cash are recorded at their estimated fair value on the date received.

Unconditional contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions support depending on the existence or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire or are otherwise satisfied in the fiscal year in which the contributions are recognized. When a donor-imposed restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified into net assets without donor restrictions and are reported in the accompanying consolidated statements of activities as net assets released from restrictions.

Donated materials are reflected in the accompanying consolidated financial statements at their estimated fair value at date of receipt. Donated services are recognized and recorded at their estimated fair value only to the extent they create or enhance nonfinancial 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 Organization records donated goods and services as in-kind support and expenses in the accompanying consolidated statements of activities and consolidated statements of functional expenses.

Government grants and contracts: Government grants and contracts are considered exchange transactions if each party receives and sacrifices commensurate value. Funds from these exchange transactions are not considered contributions and are deemed to be earned and reported as revenue over time as performance obligations are met based on when such funds have been expended towards the designated purpose. Funds received in advance and not yet earned are recorded as deferred revenue.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Government grants and contracts not considered exchange transactions typically meet the criteria as conditional awards and are thus recognized as revenue when the funds are utilized by the Organization to carry out the activity stipulated by the grant or contract thereby satisfying imposed barriers and/or rights of return. The grants and contracts can be terminated by the grantor or refunding can be required under certain circumstances coupled with other performance and/or control barriers. Conditional awards are recognized to revenue as net assets without donor restrictions if no donor-imposed restrictions remain at the time they become unconditional. Accordingly, amounts received, but not recognized as revenue, are classified in the consolidated statements of financial position as refundable advances.

Functional expense allocations: The costs of providing the various programs and supporting services have been summarized on a functional basis in the consolidated statements of activities and in the consolidated statements of functional expenses. Accordingly, certain costs have been allocated among the various programs and supporting services benefited. Salaries and related payroll expenses are allocated among functional categories based on the estimated proportion of time spent to each function. All other expenses are allocated based on management's estimate of the relative functional activity.

Income taxes: The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under similar provisions of the Florida Statutes. LSF is the sole member of LSF Health, which is considered a disregarded entity for federal and state income tax purposes. LSF is also the sole member of Miami Bridge, which is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under similar provisions of the Florida Statutes. Therefore, no provision for income taxes has been included in the accompanying consolidated financial statements.

The Organization follows accounting standards relating to accounting for uncertainty in income taxes. Management assessed whether there were any uncertain tax positions which may give rise to income tax liabilities and determined that there were no such matters requiring recognition in the accompanying consolidated financial statements. Generally, the Organization is no longer subject to U.S. federal or state income tax examinations by tax authorities for three years from the filing date of the respective returns.

Fair value measurements: The Organization measures its financial assets and liabilities at fair value using a three-tier hierarchy, which prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

Level 1: Valuation based on unadjusted quoted market prices in active markets for identical assets or liabilities.

Level 2: Valuation based on observable quoted prices for similar assets and liabilities in active markets.

Level 3: Valuation based on inputs that are unobservable and are supported by little or no market activity, therefore requiring management's best estimate of what market participants would use as fair value.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

The following methods and assumptions were used to estimate the fair value of financial instruments:

Level 1: The Organization's Level 1 investments include money market funds, fixed income and equity securities and real asset funds.

Level 2: The Organization's Level 2 investments include the beneficial interest in assets held by others and is valued based on information provided by the Community Foundations (see Note 5) which is primarily derived from or corroborated by observable market data as it relates to the Community Foundations' underlying investments.

Level 3: The Organization's Level 3 investments include the beneficial interest in the Zerbst perpetual trust and is valued based on the value of the underlying investments held in the trust.

Recently adopted accounting pronouncements: In February 2016, the FASB issued ASC Topic 842, Leases (Topic 842), to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their consolidated statement of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, Leases) and operating leases, with classification affecting the pattern of expense recognition in the consolidated statement of activities and changes in net assets. The Organization adopted Topic 842 on July 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period consolidated financial statements. Under this transition provision, the Organization has applied Topic 842 to reporting periods beginning on July 1, 2022, while prior periods continue to be reported and disclosed in accordance with the Organization's historical accounting treatment under ASC Topic 840, Leases.

The Organization elected the package of practical expedients under the transition guidance within Topic 842, in which the Organization does not reassess: (1) the historical lease classification, (2) whether any existing contracts at transition are or contain leases, or (3) the initial direct costs for any existing leases. The Organization has not elected to adopt the hindsight practical expedient, and therefore will measure the ROU asset and lease liability using the remaining portion of the lease term upon adoption of ASC 842 on July 1, 2022.

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when: (i) explicitly or implicitly identified assets have been deployed in the contract, and (ii) The Organization obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

The Organization made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or July 1, 2022, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, The Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Organization has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its real estate and equipment asset classes. The non-lease components typically represent additional services transferred to the Organization, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Adoption of Topic 842 resulted in the recording of additional ROU assets and lease liabilities related to the Organization's operating leases of approximately $7,003,000 and $6,990,000, respectively, at July 1, 2022. The adoption of the new lease standard did not materially impact consolidated net assets or consolidated cash flows and did not result in a cumulative-effect adjustment to the opening balance of net assets.

Recently issued accounting pronouncements: In June 2016, the FASB issued Accounting Standards Update (ASU) 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, which creates a new credit impairment standard for financial assets measured at amortized cost and available-for-sale debt securities. The ASU requires financial assets measured at amortized cost (including loans, trade receivables and held-to-maturity debt securities) to be presented at the net amount expected to be collected through an allowance for credit losses that are expected to occur over the remaining life of the asset, rather than incurred losses. The ASU requires that credit losses on available-for-sale debt securities be presented as an allowance rather than as a direct write-down. The measurement of credit losses for newly recognized financial assets (other than certain purchased assets) and subsequent changes in the allowance for credit losses are recorded in the consolidated statement of activities as the amounts expected to be collected change. The ASU is effective for fiscal years beginning after December 15, 2022. Early adoption is permitted for fiscal years beginning after December 15, 2018, and interim periods within those fiscal years. The Organization does not believe that the adoption of this standard will have a material impact on the Organization's consolidated statement of financial position or consolidated statement of activities and changes in net assets.

Subsequent events: The Organization has evaluated subsequent events through March 29, 2024, the date on which the consolidated financial statements were available to be issued.

Note 2. Fair Value of Financial Instruments

The following table summarizes major categories of the Organization's assets measured at fair value on a recurring basis as of June 30, 2023 and 2022:

	2023			
	Level 1	Level 2	Level 3	Total
Investments:				
Money market funds	$ 15,265	$ -	$ -	$ 15,265
Equity securities:				
Emerging market funds	180,933	-	-	180,933
Preferred stock	23,847	-	-	23,847
Index funds	19,451	-	-	19,451
Convertible securities	24,133	-	-	24,133
Large growth funds	138,746	-	-	138,746
Large cap funds	175,537	-	-	175,537
International emerging	68,627	-	-	68,627
Fixed income securities:				
Index bond funds	32,441	-	-	32,441
Intermediate duration bond funds	152,739	-	-	152,739
Corporate bond funds	97,175	-	-	97,175
Government bond funds	22,534	-	-	22,534
U.S. government securities funds	166,601	-	-	166,601
Real asset funds	58,325	-	-	58,325
Total investments	1,176,354	-	-	1,176,354
Beneficial interest in assets held by others:				
Community foundations	-	149,969	-	149,969
Perpetual trust	-	-	735,447	735,447
Total beneficial interest in assets held by others	-	149,969	735,447	885,416
	$ 1,176,354	$ 149,969	$ 735,447	$ 2,061,770

Note 2. Fair Value of Financial Instruments (Continued)

	2022			
	Level 1	Level 2	Level 3	Total
Investments:				
Money market funds	$ 39,210	$ -	$ -	$ 39,210
Equity securities:				
Emerging market funds	247,014	-	-	247,014
Preferred stock	22,556	-	-	22,556
Index funds	17,797	-	-	17,797
Convertible securities	20,788	-	-	20,788
Large growth funds	119,273	-	-	119,273
Large cap funds	144,862	-	-	144,862
Fixed income securities:				
Index bond funds	42,457	-	-	42,457
Intermediate duration bond funds	143,908	-	-	143,908
Corporate bond funds	120,434	-	-	120,434
Government bond funds	119,644	-	-	119,644
Real asset funds	50,748	-	-	50,748
Total investments	1,088,691	-	-	1,088,691
Assets limited as to use:				
Money market funds	11,281	-	-	11,281
Equity securities:				
Large blend funds	81,170	-	-	81,170
Emerging market funds	65,304	-	-	65,304
Index funds	15,470	-	-	15,470
Fixed income securities:				
Index bond funds	15,785	-	-	15,785
Short duration funds	30,716	-	-	30,716
Global bond funds	33,935	-	-	33,935
Intermediate duration bond funds	32,287	-	-	32,287
Total assets limited as to use	285,948	-	-	285,948
Beneficial interest in assets held by others:				
Community foundations	-	143,707	-	143,707
Perpetual trust	-	-	734,624	734,624
Total beneficial interest in assets held by others	-	143,707	734,624	878,331
	$ 1,374,639	$ 143,707	$ 734,624	$ 2,252,970

The Organization's investments in equity and fixed income securities are not concentrated in a single entity or in a few entities, nor are there any specific industry concentrations.

The board of directors designates a portion of the Organization's cumulative investment return for support of current operations; the remainder is retained to support operations of future years and to offset potential market declines. The fixed amount determined by the board of directors at the beginning of each fiscal year as part of the Organization's budgeting process considers the Organization's long and short-term needs, present and anticipated financial requirements, and expected total return on its investments (see Note 12).

Note 3. Accounts Receivable

Accounts receivable consists of the following at June 30, 2023 and 2022:

	2023	2022
Managing entity contract	$ 37,258,123	$ 26,947,114
Other grants and funding sources	17,490,996	12,320,958
Program fees and other, net of allowance for doubtful accounts of $152,956—2023 and $183,512—2022	1,188,732	851,522
	$ 55,937,851	$ 40,119,594

Note 4. Property and Equipment

Property and equipment consists of the following at June 30, 2023 and 2022:

	Estimated Useful Lives (Years)	2023	2022
Land	N/A	$ 1,848,945	$ 1,848,945
Buildings and improvements	35	5,561,964	3,637,870
Vehicles	3-5	1,530,673	1,421,263
Leasehold improvements	5	8,937,499	5,251,606
Computer equipment and software	3-5	811,418	802,108
Furniture and equipment	2-5	1,781,771	1,596,936
Construction in progress		2,776,213	446,043
		23,248,483	15,004,771
Less accumulated depreciation and amortization		(10,091,356)	(9,082,885)
		$ 13,157,127	$ 5,921,886

Depreciation and amortization expense for the years ended June 30, 2023 and 2022 was $1,246,106 and $935,650, respectively.

Note 5. Beneficial Interest in Assets Held by Others

The Organization has established endowments at Community Foundation of Broward, Inc. and Community Foundation of Tampa Bay, Inc. (the Community Foundations) and named itself as the beneficiary. Under the terms of the endowment agreements, the Community Foundation of Broward, Inc. has variance power over the funds and the Community Foundation of Tampa Bay, Inc. does not have variance power over the funds. During 2016, the Organization was notified of its interest as the sole beneficiary of the Charles A. Zerbst Charitable Trust (Zerbst Trust), a perpetual trust established for LSF's benefit and administrated by an independent trustee. Investment income (losses), net of distributions and fees on beneficial interest in assets held by others are recorded as change in value of beneficial interest in assets held by others in the accompanying consolidated statements of activities.

Note 5. Beneficial Interest in Assets Held by Others (Continued)

The fair value of the Organization's beneficial interest in assets held by others is as follows:

	2023	2022
Beneficial interest in assets held by others:		
Community Foundation of Broward, Inc.	$ 143,058	$ 137,080
Community Foundation of Tampa Bay, Inc.	6,911	6,627
	149,969	143,707
Beneficial interest in perpetual trust:		
Charles A. Zerbst Trust	735,447	734,624
	$ 885,416	$ 878,331

Note 6. Gifted Land and Facilities

Gifted land and facilities represents the present value of the excess of the aggregate fair rental value of land and building leases over below market rent payments. Gifted facilities represent lease agreements executed in connection with the Organization's Head Start programs operated in Pinellas, Duval and Palm Beach counties. Gifted land represents lease agreements executed in connection with land made available by the City of Miami, City of Homestead, and State of Florida for the purpose of housing Lutheran's Miami Bridge Miami and Homestead facilities.

Gifted land and facilities are recorded as contributions with donor restrictions and are released from restrictions as expense is recorded. Activity of the gifted facilities during the years ended June 30, 2023 and 2022, is summarized as follows:

	Pinellas Properties	Duval Properties	Palm Beach Properties	Miami Bridge Land	Total
Balance at June 30, 2021	$ 861,136	$ 830,097	$ 3,179,317	$ -	$ 4,870,550
Contributions	1,037,887	121,450	359,241	-	1,518,578
Rent expense	(516,117)	(350,161)	(1,286,755)	-	(2,153,033)
Balance at June 30, 2022	1,382,906	601,386	2,251,803	-	4,236,095
Contributions	529,750	239,959	419,378	3,915,349	5,104,436
Rent expense	(467,055)	(372,891)	(1,471,972)	(12,047)	(2,323,965)
Balance at June 30, 2023	1,445,601	468,454	1,199,209	3,903,302	7,016,566
Less current portion of gifted facilities	(301,588)	(578,036)	(1,070,906)	(144,567)	(2,095,097)
Gifted facilities, less current portion	$ 1,144,013	$ (109,582)	$ 128,303	$ 3,758,735	$ 4,921,469

Note 7. Accounts Payable

Accounts payable consists of the following at June 30, 2023 and 2022:

	2023	2022
Managing entity contract	$ 41,283,595	$ 34,638,080
Trade	4,586,474	4,391,160
	$ 45,870,069	$ 39,029,240

Note 8. Line of Credit

The Organization maintains a revolving line of credit with the Lutheran Church Extension Fund-Missouri Synod, an unaffiliated nonprofit organization, with a maximum availability of $7,250,000. Interest is payable monthly at the lenders cost of funds, which is the weighted average annual rate of interest plus a spread of up to 3% (5% at June 30, 2023 and 4.375% at June 30, 2022, respectively). The line of credit is secured by the Organization's accounts receivable balance and requires the Organization to meet certain covenants. At June 30, 2023, the Organization was in compliance with these restrictive covenants. There was no outstanding balance on the line of credit at June 30, 2023 and 2022. The line of credit matures on April 4, 2025.

Note 9. Note Payable

The Organization entered into a promissory note with Lutheran Church Extension Fund-Missouri Synod in the amount of $2,750,000, with a maturity date of September 20, 2029. The promissory note is secured by the Organization's accounts receivable balance and requires the Organization to meet certain covenants. The promissory note calls for monthly principal and interest payments of $28,902, with a fixed interest rate of 4.75% through September 30, 2024. Beginning on October 1, 2024, the interest rate will be adjusted based on the lenders cost of funds plus 3% through maturity. The monthly principal and interest payment will be adjusted accordingly. The outstanding balance on the note payable at June 30, 2023 and 2022 was $1,872,343 and $2,123,720, respectively.

Maturities of the note payable at June 30, 2023, are as follows:

Years ending June 30:	
2024	$ 263,581
2025	276,378
2026	289,795
2027	303,864
2028	318,616
Thereafter	420,109
	1,872,343
Less current portion	(263,581)
	$ 1,608,762

Note 10. Leases

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. Under Topic 842, a contract is or contains a lease when: (i) explicitly or implicitly identified assets have been deployed in the contract, and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization leases real estate and equipment under operating lease agreements that have initial terms ranging from one to 13 years. Some leases include one or more options to renew, generally at the Organization's sole discretion. In addition, certain leases contain termination options where the rights to terminate are held by either the Organizations, the lessor or both parties. These options to extend or terminate a lease are included in the lease terms when it is reasonably certain that the Organization will exercise that option. The Organization's operating leases generally do not contain any material restrictive covenants or residual value guarantees.

Operating lease cost is recognized on a straight-line basis over the lease term. Finance lease cost is recognized as a combination of the amortization expense for the ROU assets and interest expense for the outstanding lease liabilities, and results in a front-loaded expense pattern over the lease term. The components of lease expense are as follows for the year ended June 30, 2023:

Operating lease cost	$ 2,920,769
Finance lease cost—amortization of right-of-use assets	426,056
Finance lease cost—interest on lease liabilities	26,558
Short-term lease cost	182,180
Variable lease cost	210,324
Sublease income, gross	(16,476)
Total lease cost	$ 3,749,411

Total rent expense was approximately $3,702,000 and is included in occupancy costs in the consolidated statement of functional expenses.

Lease expense for operating leases is reported in occupancy costs in the accompanying consolidated statements of functional expenses. Lease expense for finance leases is reported in depreciation and amortization expense in the accompanying consolidated statement of functional expenses.

The Organization has elected to use the U.S. Treasury rate or risk-free rate in determining the present value of lease payments.

Note 10. Leases (Continued)

Supplemental consolidated statement of financial position information related to leases is as follows as of June 30, 2023:

Finance leases:		
Buildings and improvements	$	1,619,489
Furniture and equipment		71,000
Accumulated depreciation		(969,170)
Finance lease right-of-use assets, net	$	721,319
Current maturities of finance lease liabilities	$	131,580
Finance lease liabilities, non-current		538,246
Total finance lease liabilities	$	669,826
Weighted-average remaining lease term (in years):		
Operating leases		4.00
Finance leases		4.51
Weighted-average discount rate:		
Operating leases		2.99%
Finance leases		2.90%

Future undisclosed cash flows for each of the next five years and thereafter and reconciliation to the lease liabilities recognized on the consolidated statement of financial position as of June 30, 2023, is as follows:

	Operating Leases	Finance Leases
Years ending June 30:		
2024	$ 2,424,970	$ 173,400
2025	1,909,265	173,400
2026	1,516,140	173,400
2027	641,587	173,400
2028	293,054	86,700
Thereafter	649,390	-
Total lease payments	7,434,406	780,300
Less imputed interest	(437,956)	(110,474)
Total present value of lease liabilities	$ 6,996,450	$ 669,826

Note 10. Leases (Continued)

Future minimum lease commitments, as determined under Topic 840, for all non-cancelable capital leases are as follows as of June 30, 2022:

Years ending June 30:	
2023	$ 441,982
2024	173,400
2025	173,400
2026	173,400
2027	173,400
Thereafter	86,700
Total minimum capital lease payments	1,222,282
Less amount representing interest	(170,745)
Present value of capital lease payments	1,051,537
Less current portion of capital lease obligations	(381,711)
Capital lease obligations, less current portion	$ 669,826

Future minimum lease commitments, as determined under Topic 840, for all non-cancelable operating leases are as follows as of June 30, 2022:

Years ending June 30:	
2023	$ 2,730,642
2024	1,663,273
2025	1,125,927
2026	883,442
2027	80,306
Thereafter	43,210
	$ 6,526,800

Note 11. Net Assets

Net assets without donor restrictions are available for the following purposes as of June 30, 2023 and 2022:

	2023	2022
Undesignated	$ 7,295,208	$ 2,565,679
Board designated for specified purposes	1,176,354	1,088,691
	$ 8,471,562	$ 3,654,370

The board of directors of LSF established a board designated endowment to be used to support operations which was $1,176,354 and $1,088,691 as of June 30, 2023 and 2022, respectively.

Note 11. Net Assets (Continued)

Net assets with donor restrictions are restricted for the following purposes as of June 30, 2023 and 2022:

	2023	2022
Restricted for specified purposes:		
Facilities and equipment subject to time restrictions	$ 6,580,208	$ 3,050,341
Gifted land and facilities	7,016,566	4,236,095
Other	97,000	112,157
	13,693,774	7,398,593
Restricted in perpetuity—endowment:		
Broward County program endowment	143,058	137,080
Tampa Bay program endowment	6,911	6,627
	149,969	143,707
Restricted in perpetuity—beneficial interest:		
Zerbst Trust	735,447	734,624
	$ 14,579,190	$ 8,276,924

Net assets with donor restrictions that were released from donor restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by donors for the years ended June 30, 2023 and 2022, are as follows:

	2023	2022
Facilities and equipment subject to time restrictions	$ 798,147	$ 531,749
Rent expense from gifted land and facilities	2,323,965	2,153,033
Employee tuition reimbursement	-	22,668
Other	110,750	281,866
	$ 3,232,862	$ 2,989,316

Note 12. Endowment Funds

LSF has a board designated endowment fund included in net assets without donor restrictions which was established by the board of directors for the purpose of supporting the Organization's programs. LSF also has two donor restricted endowment funds which are included in net assets with donor restrictions and consist of funds established with the Community Foundation of Broward, Inc. and the Community Foundation of Tampa Bay, Inc. The earnings on the donor restricted endowment funds are to be used to support program operations and are recorded as net assets with donor restrictions until appropriated to LSF.

Interpretation of relevant law: Effective July 1, 2012, the state of Florida adopted the Uniform Prudent Management of Institutional Funds Act. The board of directors has interpreted the wishes of donors and state law 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 endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

Note 12. Endowment Funds (Continued)

Investment return objectives, risk parameters and strategies: 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 preserving the purchasing power of those endowments over the long-term. The policies stipulate that the endowments should be managed as a long-term goal designed to maximize the returns without exposure to undue risk, as defined herein. Whereas it is understood that fluctuating rates of return are characteristic of the securities markets, the greatest concern should be long-term appreciation of the assets and consistency of total portfolio returns. Recognizing that short-term market fluctuations may cause variations in the account performance, the Organization will pursue a strategy seeking to exceed a benchmark return of a target portfolio consisting of approximately 35% fixed income securities, 55% equity securities and 10% real assets for the general endowment fund. Earnings only on the endowment funds held the Community Foundations are used to support programs in those counties.

Spending policy: The Organization has a policy limiting the spending of its permanent endowment funds to interest income that may be withdrawn for use in the county where the endowments are based. From time to time, certain donor-restricted endowment funds may have a fair value less than the amount required to be maintained by donors or by law (underwater endowments). The Organization's policy is to not allow spending from underwater endowments. At June 30, 2023 and 2022, there were no underwater endowment funds with donor restrictions.

Endowment net asset composition by type of fund are as follows at June 30, 2023 and 2022:

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total Endowment Net Assets
Board designated endowment	$ 1,176,354	$ -	$ 1,176,354
Broward County program endowment	-	143,058	143,058
Tampa Bay program endowment	-	6,911	6,911
	$ 1,176,354	$ 149,969	$ 1,326,323

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total Endowment Net Assets
Board designated endowment	$ 1,088,691	$ -	$ 1,088,691
Broward County program endowment	-	137,080	137,080
Tampa Bay program endowment	-	6,627	6,627
	$ 1,088,691	$ 143,707	$ 1,232,398

Note 12. Endowment Funds (Continued)

Changes in endowment net assets for the years ended June 30, 2023 and 2022, are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Endowment Net Assets
Balances at June 30, 2021	$ 1,246,560	$ 178,377	$ 1,424,937
Board designations	8,541	-	8,541
Investment loss, net	(166,410)	(27,237)	(193,647)
Appropriations	-	(7,433)	(7,433)
Balances at June 30, 2022	$ 1,088,691	$ 143,707	$ 1,232,398
Board designations	6,191	-	6,191
Investment return, net	81,472	15,003	96,475
Appropriations	-	(8,741)	(8,741)
Balances at June 30, 2023	$ 1,176,354	$ 149,969	$ 1,326,323

Note 13. Retirement Plans

The Organization sponsors a 403(b) multiple employer retirement plan (the 403(b) Plan) administered by One America. Under the 403(b) Plan, employees are eligible to participate once they attain the age of 21. The Organization may elect to make matching and non-elective contributions to the 403(b) Plan. Participants' rights to employer contributions vest after three years of service.

The Organization also sponsors a 457(b) multiple employer plan (the 457(b) Plan) administered by One America. Under the 457(b) Plan, eligible employees may participate upon their date of hire. The Organization may elect to contribute matching and non-elective contributions to the 457(b) Plan. Participants' rights to employer contributions vest after one year of service.

Employer contributions to the 403(b) and 457(b) plans for the years ended June 30, 2023 and 2022 were approximately $1,566,000 and $1,002,000, respectively.

The Organization also sponsors a 457(f) employee benefit plan or SERP, which provides a key executive (the Participant) deferred compensation benefits outside of the two plans described above. Benefits under the SERP accumulate from annual contributions and earnings thereon. The plan participant's rights to employer contributions vest on February 7, 2023. For the years ended June 30, 2023 and 2022, the Organization incurred expenses under the SERP of approximately $0 and $5,000, respectively. At June 30, 2023 and 2022, the Organization has $0 and $285,948, respectively, of assets limited as to use for payment of its obligation under the SERP which is included in accrued salaries and payroll related expenses in the accompanying consolidated statements of financial position.

Note 14. Contingencies

The Organization routinely enters into grant agreements and contracts with governmental agencies that provide for reimbursement of the eligible direct and indirect costs of providing certain of the Organization's program services. The grants and contracts are subject to audit or review and retroactive adjustment based on a final determination by the grantor of eligible reimbursable expenditures. The effect of such adjustments, if any, cannot be determined at this time and no provision has been made for any such adjustments in the accompanying consolidated financial statements.

The Organization is involved in legal actions arising during the ordinary course of its operations. The potential loss under these claims is not determinable at this time. Management believes any potential loss would be expected to fall within the Organization's insurance policy limits. The only anticipated financial exposure would be payment of the insurance deductible, a nominal amount. In the opinion of management, no material liability exists with respect to these claims.

The Organization sponsors a welfare benefit plan (the Plan) which provides medical and prescription drug benefits to its employees. Under the terms of the Plan, the Organization is responsible and self-insured for the first $185,000 of individual covered claims and is subject to a maximum annual aggregate stop loss limit which was $175,000 for the year ended June 30, 2023. Health insurance expense is based upon premiums paid to the insurer, estimated total cost of claims to be paid by the Organization that fall within the deductible limits described above, and the administrative costs of the Plan. The Organization outsources administration of claims to a third-party administrator (Meritain). Under the terms of the Meritain agreement, Meritain provides management with an estimate of incurred but unreported claims (IBNR) and the future development of covered claims using an actuarially determined reserve methodology based on current and historical claims development trends, which are recorded in payroll taxes and employee benefits in the accompanying consolidated statements of functional expenses. As of June 30, 2023 and 2022, accrued estimated health insurance expense under the Plan was approximately $1,057,000 and $806,000, respectively, and is included in accrued salaries and payroll related expenses in the accompanying consolidated statements of financial position. Estimated health insurance expense was approximately $10,122,000 and $6,055,000, respectively, for the years ended June 30, 2023 and 2022, which is included in payroll taxes and employee benefits in both program services and supporting services in the accompanying consolidated statements of activities. Actual claims expense may differ from these estimates. At June 30, 2023 and 2022, the Organization had approximately $1,159,000 and $990,000, respectively, of funds included in cash and cash equivalents to pay outstanding claims.

Note 15. Contributions of Nonfinancial Assets

Contributions of non-financial assets included in the consolidated statements of activities are as follows:

	2023	2022
Professional services	$ 189,246	$ 402,300
Rent	1,045,916	1,162,110
Food, clothing and household items	1,247,714	1,305,218
Gifted land and facilities	1,189,087	1,518,578
	$ 3,671,963	$ 4,388,206

Note 16. Contributions of Nonfinancial Assets

No donated food, clothing and household items or professional services were restricted for use. The Organization estimates the fair value of its contributions of nonfinancial assets in line with FASB Topic 820, Fair Value Measurement. Food, clothing and household items are valued based on the wholesale value that would be received from selling similar products in the United States. Contributed professional services are valued at the estimated fair value based on current rates for similar services. Rent and gifted land and facilities are valued based upon current market rates. The Organization utilizes donated materials for their mission and does not monetize or sell the goods.

Donated services for the years ended June 30, 2023 and 2022, with estimated fair values of approximately $2,876,000 and $2,881,000, respectively, were not recognized in the accompanying consolidated financial statements because they did not meet the criteria for recognition because they did not require specialized skills and would ordinarily not be purchased if not provided by donation.

Note 17. Matching Requirements

The Organization received a substantial portion of its support from various funding sources which required local matches. Management believes these requirements were met through program service fees, local grants and public donations during the years ended June 30, 2023 and 2022.

Note 18. Liquidity and Availability of Resources

As of June 30, 2023 and 2022, the following reflects the Organization's financial assets, reduced by amounts not available for general use because of contractual or donor-imposed restrictions and board designations, within one year of June 30, 2023 and 2022:

	2023	2022
Financial assets, at year-end		
Cash and cash equivalents	$ 22,550,830	$ 18,977,876
Accounts receivable, net	55,937,851	40,119,594
Investments	1,176,354	1,088,691
Gifted land and facilities	7,016,566	4,236,095
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Restricted by donors with purpose and/or time restrictions	(6,677,208)	(3,162,498)
Restricted by donors with use restrictions	(7,016,566)	(4,236,095)
Board designations:		
Board designated for specified purposes	(1,176,354)	(1,088,691)
Financial assets available to meet cash needs for general expenditures within one year	$ 71,811,473	$ 55,934,972

Over 95% of the Organization's annual revenue is comprised of cost reimbursement or pass-through contracts. Therefore, there is little ability to generate surplus revenue and maintain large cash balances. As such, the Organization relies on contract advances and prompt funder reimbursements to maintain liquidity. The Organization also maintains a $7,250,000 line of credit available to meet cash flow needs if necessary.

Note 19. Guardianship Program

In connection with the Organization's guardianship program, the Organization manages funds for individuals who have been declared incapacitated. The Organization is a court-appointed legal guardian for these individuals. Assets managed by the Organization include real property valued in the table below at their fair value on the date the Organization was appointed guardian. Cash and cash equivalents, and investments are included in the table below at current fair value. Income earned on assets managed is applied to each individual's account balance. Assets managed by the Organization are not included in the accompanying consolidated financial statements. The value of assets managed are as follows:

	2023	2022
Cash and cash equivalents	$ 7,332,441	$ 6,621,235
Investments in fixed income and equity securities	4,400,605	4,336,933
Real property	5,251,405	4,119,322
Cash surrender value of life insurance and other annuities	4,246,565	4,099,872
Other	374,478	504,123
	$ 21,605,494	$ 19,681,485

For the years ended June 30, 2023 and 2022, program service fees earned under the guardianship program were approximately $720,000 and $644,000, respectively, and are included in program service fees in the accompanying consolidated statements of activities.

Note 20. Contract with Duval County Staff

The Organization's Head Start program in Duval County includes certain personnel that are employed by the Organization under a collective bargaining agreement. The collective bargaining agreement is effective through January 31, 2025.

Note 21. Promises to Give

The Organization has conditional promises to give from grantors of approximately $77,613,000 and $68,559,000 as of June 30, 2023 and 2022, respectively. Future payments are contingent upon the Organization carrying out certain activities (meeting grant-imposed barriers) stipulated by the grant or contract.

Note 22. Business Acquisition

On June 5, 2023, the Organization became the sole corporate of Miami Bridge, a nonprofit organization that promotes positive youth development and strengthen and support families to enable children to actualize their full potential and become productive community members. The programs operated by Miami Bridge directly align with the Organization's mission and allowed the Organization to expand its impact in the Miami-Dade area.

Effective June 5, 2023, the Organization acquired substantially all the assets and assumed all the liabilities used in connection with the operations of Miami Bridge.

The acquisition was deemed an inherent contribution, as Miami Bridge voluntarily transferred its assets to the Organization. No consideration was transferred by the Organization in the acquisition of Miami Bridge. The Organization has accounted for the acquisition by recording the assets acquired and liabilities assumed at fair value, resulting in an inherent contribution of approximately $8,256,659.

Note 22. Business Acquisition (Continued)

Acquired property and equipment and gifted land was recorded at estimated fair value using unobservable inputs. Management valued these assets based on replacement cost of comparable assets which approximates fair value or appraised values. All other assets acquired were recorded at their net realizable value at the date acquisition with approximates fair value.

The following table summarizes the estimated fair value of assets acquired and liabilities assumed as of June 5, 2023 (acquisition date):

Assets acquired:	
Cash and cash equivalents	$ 329,883
Accounts receivable	94,662
Prepaid expenses	112,846
Property and equipment	3,932,072
Gifted land	3,915,349
Total assets acquired	$ 8,384,812
Liabilities assumed	
Accounts payable	$ 47,202
Other accrued expenses	5,622
Refundable advances	75,329
Total liabilities assumed	$ 128,153
Inherent contribution	$ 8,256,659

Note 23. Subsequent Events

On December 15, 2023, the Organization entered into a merger agreement, whereby, Hands of Mercy Everywhere, Inc. (HOME), a Florida nonprofit corporation, merged with the Organization. The merger then commenced on January 2, 2024. HOME provides residential accommodations as well as psychological, physical, emotional, and spiritual care in a safe, secure, Christian environment for young women in the foster care system. The Organization is the surviving corporation and upon completion of the transaction, HOME was dissolved and the assets and liabilities of HOME were assumed by the Organization at estimated fair value in accordance with ASC 958. As of the report date, the accounting for the business combination is incomplete.

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Government Grants and Contracts
Year Ended June 30, 2023

Direct federal funding:	
U.S. Department of Health and Human Services	$ 68,893,058
Pass-through awards of federal and state funding:	
State of Florida Department of Children and Families	221,061,502
State of Florida Department of Health	7,931,279
Children's Network of Southwest Florida, LLC	6,926,493
Family Support Services of Suncoast, LLC	11,809,199
Florida Network of Youth and Family Services, Inc.	5,775,781
Childnet, Inc.	4,013,600
Safe Children's Coalition Inc.	3,866,272
Partnership for Strong Families	3,391,825
Children's Network Hillsborough County	1,473,386
Heartland for Children	5,689,829
Citrus Health Family Care Network	41,195
Lutheran Immigration and Refugee Services	5,479,023
Voluntary Pre-Kindergarten	2,180,743
Youth Co-Op	1,473,127
Hillsborough County, State of Florida	1,871,479
State of Florida Department of Elder Affairs	1,086,040
Northwest Florida Health Network	188,237
State of Florida Office of Attorney General	343,629
U.S. Committee for Refugees and Immigrants	170,379
National Children's Alliance	80,000
University of South Florida	73,777
Hillsborough County Public Schools	31,500
Lee County BOCC Human & Veteran Services	689,837
City of St. Petersburg	67,920
	285,716,052
Local and other grants and contracts:	
Children's Services Council of Palm Beach County	5,460,437
Children's Board of Hillsborough County	2,635,351
Florida Blue Foundation	264,068
Lee County, State of Florida	422,637
Family Endeavors, Inc dba Endeavors	315,640
Broward County	144,098
Lutheran Immigration and Refugee Services(MOU)	104,009
Florida Network of Youth and Family Services, Inc. (DV Respite)	126,608
Hernando County BOCC	67,048
Santa Rosa County, State of Florida	11,270
Sarasota County, State of Florida	31,346
Kids Central Inc.	25,306
Childnet, Inc.	42,140
Safe Children's Coalition Inc.	3,146
Heartland for Children	57,597
Jacksonville Sheriff's Office	37,077
Kids Hope Alliance	22,280
The Children's Trust	6,791
DCF—Host Homes	9,286
Other	66,984
	9,853,119
Total government grants and contracts	$ 364,462,229

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues
Budget Period July 1, 2022 Through June 30, 2023

Part I: Actual Funding Sources and Revenues:	State-Designated SAMH Cost Centers State SAMH-Funded Cost Centers AMH/CMH/ASA/CSA								
Funding Sources and Revenues	Aftercare/ Follow-Up	Assessment	Case Management	Clay Behavioral— Crisis Prevention	Community Forensic Beds— Adult Services	Crisis Stabilization	Crisis Support/ Emergency	Day Care	Day Treatment
IA. State SAMH funding									
Contract EH003	$ 86,218	$ 1,431,384	$ 4,471,103	$ 500,000	$ 1,063,014	$ 19,248,924	$ 20,367,253	$ 279,345	$ 1,230,302
Contract EH003—carryover	-	-	-	-	-	-	-	-	-
Total state SAMH funding	86,218	1,431,384	4,471,103	500,000	1,063,014	19,248,924	20,367,253	279,345	1,230,302
IB. Other government funding									
(1) Other state agency funding	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-
(3) Local government	-	-	-	-	-	-	-	-	-
(4) Federal grants and contracts	-	-	-	-	-	-	-	-	-
(5) In-kind from local government only	-	-	-	-	-	-	-	-	-
Total other government funding	-	-	-	-	-	-	-	-	-
IC. All other revenues									
(1) First and second party payments	-	-	-	-	-	-	-	-	-
(2) Third-party payments (except Medicare)	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-
(4) Contributions and donations	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-
Total all other revenues	-	-	-	-	-	-	-	-	-
Total funding	$ 86,218	$ 1,431,384	$ 4,471,103	$ 500,000	$ 1,063,014	$ 19,248,924	$ 20,367,253	$ 279,345	$ 1,230,302

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

	State-Designated SAMH Cost Centers State SAMH-Funded Cost Centers AMH/CMH/ASA/CSA								
Part I: Actual Funding Sources and Revenues: Funding Sources and Revenues	**Drop-In Self-Help Centers**	**FR—CAT Teams**	**Florida Assertive Community Treatment (FACT) Team**	**FIT Teams**	**HIV Services**	**Incidental Expenses**	**Indigent Psych Medication Program**	**Information and Referrals**	**In-Home/ On-Site**
IA. State SAMH funding									
Contract EH003	$ 664,497	$ 12,343,750	$ 4,295,369	$ 3,505,180	$ 328,710	$ 2,704,835	$ 153,598	$ 2,133,956	$ 203,280
Contract EH003—carryover	-	-	-	-	-	-	-	-	-
Total state SAMH funding	664,497	12,343,750	4,295,369	3,505,180	328,710	2,704,835	153,598	2,133,956	203,280
IB. Other government funding									
(1) Other state agency funding	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-
(3) Local government	-	-	-	-	-	-	-	-	-
(4) Federal grants and contracts	-	-	-	-	-	-	-	-	-
(5) In-kind from local government only	-	-	-	-	-	-	-	-	-
Total other government funding	-	-	-	-	-	-	-	-	-
IC. All other revenues									
(1) First and second party payments	-	-	-	-	-	-	-	-	-
(2) Third-party payments (except Medicare)	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-
(4) Contributions and donations	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-
Total all other revenues	-	-	-	-	-	-	-	-	-
Total funding	$ 664,497	$ 12,343,750	$ 4,295,369	$ 3,505,180	$ 328,710	$ 2,704,835	$ 153,598	$ 2,133,956	$ 203,280

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

	State-Designated SAMH Cost Centers State SAMH-Funded Cost Centers AMH/CMH/ASA/CSA								
Part I: Actual Funding Sources and Revenues: Funding Sources and Revenues	**Inpatient**	**Intensive Case Management**	**Medical Services**	**Mental Health Clubhouse Services**	**Methadone Treatment**	**Multi-Disciplinary Forensic Team**	**Outreach**	**PATH Community Support Services Federal**	**Prevention**
IA. State SAMH funding									
Contract EH003	$ 1,245,042	$ 57,404	$ 5,799,110	$ 1,024,109	$ 8,693,176	$ 1,247,276	$ 4,149,051	$ 853,047	$ 9,494,886
Contract EH003—carryover	-	-	-	-	-	-	-	-	-
Total state SAMH funding	1,245,042	57,404	5,799,110	1,024,109	8,693,176	1,247,276	4,149,051	853,047	9,494,886
IB. Other government funding									
(1) Other state agency funding	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-
(3) Local government	-	-	-	-	-	-	-	-	-
(4) Federal grants and contracts	-	-	-	-	-	-	-	-	-
(5) In-kind from local government only	-	-	-	-	-	-	-	-	-
Total other government funding	-	-	-	-	-	-	-	-	-
IC. All other revenues									
(1) First and second party payments	-	-	-	-	-	-	-	-	-
(2) Third-party payments (except Medicare)	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-
(4) Contributions and donations	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-
Total all other revenues	-	-	-	-	-	-	-	-	-
Total funding	$ 1,245,042	$ 57,404	$ 5,799,110	$ 1,024,109	$ 8,693,176	$ 1,247,276	$ 4,149,051	$ 853,047	$ 9,494,886

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

State-Designated SAMH Cost Centers
State SAMH-Funded Cost Centers
AMH/CMH/ASA/CSA

Part I: Actual Funding Sources and Revenues: Funding Sources and Revenues	Respite Services	SA Detox	Supported Employment	Supported Housing/Living	TASC	Transitional Beds	Intervention	Outpatient	Residential Services
IA. State SAMH funding									
Contract EH003	$ 743,134	$ 8,891,775	$ 520,364	$ 585,710	$ 366,688	$ 1,622,235	$ 1,881,328	$ 3,046,422	$ 29,279,102
Contract EH003—carryover	-	-	-	-	-	-	-	-	-
Total state SAMH funding	743,134	8,891,775	520,364	585,710	366,688	1,622,235	1,881,328	3,046,422	29,279,102
IB. Other government funding									
(1) Other state agency funding	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-
(3) Local government	-	-	-	-	-	-	-	-	-
(4) Federal grants and contracts	-	-	-	-	-	-	-	-	-
(5) In-kind from local government only	-	-	-	-	-	-	-	-	-
Total other government funding	-	-	-	-	-	-	-	-	-
IC. All other revenues									
(1) First and second party payments	-	-	-	-	-	-	-	-	-
(2) Third-party payments (except Medicare)	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-
(4) Contributions and donations	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-
Total all other revenues	-	-	-	-	-	-	-	-	-
Total funding	$ 743,134	$ 8,891,775	$ 520,364	$ 585,710	$ 366,688	$ 1,622,235	$ 1,881,328	$ 3,046,422	$ 29,279,102

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

	State-Designated SAMH Cost Centers State SAMH-Funded Cost Centers AMH/CMH/ASA/CSA								
Part I: Actual Funding Sources and Revenues: Funding Sources and Revenues	**Room and Board with Supervision**	**Transition Vouchers**	**Bnet**	**Care Coordination**	**Purchased Residential Therapeutic Services**	**First Episode Psychosis**	**Fixed Rate Central Receiving Facilities**	**Recovery Support**	**Federal Project Grant**
IA. State SAMH funding									
Contract EH003	$ 7,832,468	$ 126,900	$ 709,476	$ 1,830,131	$ 255,707	$ 2,177,310	$ 7,182,471	$ 547,186	$ 2,558,628
Contract EH003—carryover	-	-	-	-	-	-	-	-	-
Total state SAMH funding	7,832,468	126,900	709,476	1,830,131	255,707	2,177,310	7,182,471	547,186	2,558,628
IB. Other government funding									
(1) Other state agency funding	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-
(3) Local government	-	-	-	-	-	-	-	-	-
(4) Federal grants and contracts	-	-	-	-	-	-	-	-	-
(5) In-kind from local government only	-	-	-	-	-	-	-	-	-
Total other government funding	-	-	-	-	-	-			-
IC. All other revenues									
(1) First and second party payments	-	-	-	-	-	-	-	-	-
(2) Third-party payments (except Medicare)	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-
(4) Contributions and donations	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-	-
Total all other revenues	-	-	-	-	-	-	-	-	-
Total funding	$ 7,832,468	$ 126,900	$ 709,476	$ 1,830,131	$ 255,707	$ 2,177,310	$ 7,182,471	$ 547,186	$ 2,558,628

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

	State-Designated SAMH Cost Centers State SAMH-Funded Cost Centers AMH/CMH/ASA/CSA							
Part I: Actual Funding Sources and Revenues: Funding Sources and Revenues	**Other Bundled Projects**	**Cost Reimbursement**	**Wraparound Projects**	**Network Evaluation and Development**	**Provider Provision Projects**	**Local Diversion Forensic Project**	**Sustainability Payments**	**Total for AMH/CMH/ ASA/CSA**
IA. State SAMH funding								
Contract EH003	$ 12,451,328	$ 8,448,304	$ 215,628	$ 3,352,352	$ 1,414,289	$ 618,224	$ -	$ 204,230,979
Contract EH003—carryover	-	-	-	-	-	-	-	-
Total state SAMH funding	12,451,328	8,448,304	215,628	3,352,352	1,414,289	618,224	-	204,230,979
IB. Other government funding								
(1) Other state agency funding	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-
(3) Local government	-	-	-	-	-	-	-	-
(4) Federal grants and contracts	-	-	-	-	-	-	-	-
(5) In-kind from local government only	-	-	-	-	-	-	-	-
Total other government funding	-	-	-	-	-	-	-	-
IC. All other revenues								
(1) First and second party payments	-	-	-	-	-	-	-	-
(2) Third-party payments (except Medicare)	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-
(4) Contributions and donations	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-
(6) Refunds	-	-	-	-	-	-	-	-
(7) In-kind	-	-	-	-	-	-	-	-
Total all other revenues	-	-	-	-	-	-	-	-
Total funding	$ 12,451,328	$ 8,448,304	$ 215,628	$ 3,352,352	$ 1,414,289	$ 618,224	$ -	$ 204,230,979

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

Part I: Actual Funding Sources and Revenues: Funding Sources and Revenues	ME Administrative Services	Total for State SAMH-Funded Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for all State Designated SAMH-Funded Cost Centers	Non-SAMH Cost Centers	Total Funding
IA. State SAMH funding						
Contract EH003	$ 6,629,636	$ 204,230,979	$ -	$ 210,860,615	$ -	$ 210,860,615
Contract EH003—carryover	-	3,559,631	-	3,559,631	-	3,559,631
Total state SAMH funding	6,629,636	207,790,610	-	214,420,246	-	214,420,246
IB. Other government funding						
(1) Other state agency funding	-	-	-	-	13,714,329	13,714,329
(2) Medicaid	-	-	-	-	-	-
(3) Local government	-	-	-	-	9,853,119	9,853,119
(4) Federal grants and contracts	-	-	-	-	126,474,535	126,474,535
(5) In-kind from local government only	-	-	-	-	-	-
Total other government funding	-	-	-	-	150,041,983	150,041,983
IC. All other revenues						
(1) First and second party payments	-	-	-	-	1,188,589	1,188,589
(2) Third-party payments (except Medicare)	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-
(4) Contributions and donations	-	-	-	-	7,289,061	7,289,061
(5) Other	-	-	-	-	831,675	831,675
(6) Refunds	-	-	-	-	-	-
(7) In-kind	-	-	-	-	2,482,876	2,482,876
Total all other revenues	-	-	-	-	11,792,201	11,792,201
Total funding	$ 6,629,636	$ 207,790,610	$ -	$ 214,420,246	$ 161,834,184	$ 376,254,430

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

	State-Designated SAMH Cost Centers State SAMH-Funded Cost Centers AMH/CMH/ASA/CSA								
Part II: Actual Expenses: Funding Sources and Revenues	**Aftercare/ Follow-Up**	**Assessment**	**Case Management**	**Clay Behavioral—Crisis Prevention**	**Community Forensic Beds—Adult Services**	**Crisis Stabilization**	**Crisis Support/ Emergency**	**Day Care**	**Day Treatment**
IIA. Personnel expenses									
(1) Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) Fringe benefits	-	-	-	-	-	-	-	-	-
Total personnel expenses	-	-	-	-	-	-	-	-	-
IIB. Other expenses									
(1) Building occupancy	-	-	-	-	-	-	-	-	-
(2) Professional services	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-
(5) Food services	-	-	-	-	-	-	-	-	-
(6) Medical and pharmacy	-	-	-	-	-	-	-	-	-
(7) Subcontracted services	86,218	1,431,384	4,471,103	500,000	1,063,014	19,248,924	20,367,253	279,345	1,230,302
(8) Insurance	-	-	-	-	-	-	-	-	-
(9) Interest paid	-	-	-	-	-	-	-	-	-
(10) Operating supplies and expenses	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-
(12) Donated items	-	-	-	-	-	-	-	-	-
Total other expenses	86,218	1,431,384	4,471,103	500,000	1,063,014	19,248,924	20,367,253	279,345	1,230,302
Total personnel and other expenses	86,218	1,431,384	4,471,103	500,000	1,063,014	19,248,924	20,367,253	279,345	1,230,302
IIC. Distributed indirect costs									
(a) Other support costs (optional)	-	-	-	-	-	-	-	-	-
(b) Administration	-	-	-	-	-	-	-	-	-
Total distributed indirect costs	-	-	-	-	-	-	-	-	-
Total actual operating expenses	86,218	1,431,384	4,471,103	500,000	1,063,014	19,248,924	20,367,253	279,345	1,230,302
IID. Unallowable costs	-	-	-	-	-	-	-	-	-
Total allowable operating expenses	$ 86,218	$ 1,431,384	$ 4,471,103	$ 500,000	$ 1,063,014	$ 19,248,924	$ 20,367,253	$ 279,345	$ 1,230,302
IIE. Capital expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

	State-Designated SAMH Cost Centers State SAMH-Funded Cost Centers AMH/CMH/ASA/CSA								
Part II: Actual Expenses: Funding Sources and Revenues	**Drop-In Self-Help Centers**	**FR—CAT Teams**	**Florida Assertive Community Treatment (FACT) Team**	**FIT Teams**	**HIV Services**	**Incidental Expenses**	**Indigent Psych Medication Program**	**Information and Referrals**	**In-Home/ On-Site**
IIA. Personnel Expenses									
(1) Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) Fringe benefits	-	-	-	-	-	-	-	-	-
Total personnel expenses	-	-	-	-	-	-	-	-	-
IIB. Other expenses									
(1) Building occupancy	-	-	-	-	-	-	-	-	-
(2) Professional services	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-
(5) Food services	-	-	-	-	-	-	-	-	-
(6) Medical and pharmacy	-	-	-	-	-	-	-	-	-
(7) Subcontracted services	664,497	12,343,750	4,295,369	3,505,180	328,710	2,704,835	153,598	2,133,956	203,280
(8) Insurance	-	-	-	-	-	-	-	-	-
(9) Interest paid	-	-	-	-	-	-	-	-	-
(10) Operating supplies and expenses	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-
(12) Donated items	-	-	-	-	-	-	-	-	-
Total other expenses	664,497	12,343,750	4,295,369	3,505,180	328,710	2,704,835	153,598	2,133,956	203,280
Total personnel and other expenses	664,497	12,343,750	4,295,369	3,505,180	328,710	2,704,835	153,598	2,133,956	203,280
IIC. Distributed indirect costs									
(a) Other support costs (optional)	-	-	-	-	-	-	-	-	-
(b) Administration	-	-	-	-	-	-	-	-	-
Total distributed indirect costs	-	-	-	-	-	-	-	-	-
Total actual operating expenses	664,497	12,343,750	4,295,369	3,505,180	328,710	2,704,835	153,598	2,133,956	203,280
IID. Unallowable costs	-	-	-	-	-	-	-	-	-
Total allowable operating expenses	$ 664,497	$ 12,343,750	$ 4,295,369	$ 3,505,180	$ 328,710	$ 2,704,835	$ 153,598	$ 2,133,956	$ 203,280
IIE. Capital expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

Part II: Actual Expenses: Funding Sources and Revenues	Inpatient	Intensive Case Management	Medical Services	Mental Health Clubhouse Services	Methadone Treatment	Multi-Disciplinary Forensic Team	Outreach	PATH Community Support Services Federal	Prevention
	State-Designated SAMH Cost Centers State SAMH-Funded Cost Centers AMH/CMH/ASA/CSA								
IIA. Personnel expenses									
(1) Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) Fringe benefits	-	-	-	-	-	-	-	-	-
Total personnel expenses	-	-	-	-	-	-	-	-	-
IIB. Other expenses									
(1) Building occupancy	-	-	-	-	-	-	-	-	-
(2) Professional services	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-
(5) Food services	-	-	-	-	-	-	-	-	-
(6) Medical and pharmacy	-	-	-	-	-	-	-	-	-
(7) Subcontracted services	1,245,042	57,404	5,799,110	1,024,109	8,693,176	1,247,276	4,149,051	853,047	9,494,886
(8) Insurance	-	-	-	-	-	-	-	-	-
(9) Interest paid	-	-	-	-	-	-	-	-	-
(10) Operating supplies and expenses	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-
(12) Donated items	-	-	-	-	-	-	-	-	-
Total other expenses	1,245,042	57,404	5,799,110	1,024,109	8,693,176	1,247,276	4,149,051	853,047	9,494,886
Total personnel and other expenses	1,245,042	57,404	5,799,110	1,024,109	8,693,176	1,247,276	4,149,051	853,047	9,494,886
IIC. Distributed indirect costs									
(a) Other support costs (optional)	-	-	-	-	-	-	-	-	-
(b) Administration	-	-	-	-	-	-	-	-	-
Total distributed indirect costs	-	-	-	-	-	-	-	-	-
Total actual operating expenses	1,245,042	57,404	5,799,110	1,024,109	8,693,176	1,247,276	4,149,051	853,047	9,494,886
IID. Unallowable costs	-	-	-	-	-	-	-	-	-
Total allowable operating expenses	$ 1,245,042	$ 57,404	$ 5,799,110	$ 1,024,109	$ 8,693,176	$ 1,247,276	$ 4,149,051	$ 853,047	$ 9,494,886
IIE. Capital expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

	State-Designated SAMH Cost Centers State SAMH-Funded Cost Centers AMH/CMH/ASA/CSA								
Part II: Actual Expenses: Funding Sources and Revenues	**Respite Services**	**SA Detox**	**Supported Employment**	**Supported Housing/Living**	**TASC**	**Transitional Beds**	**Intervention**	**Outpatient**	**Residential Services**
IIA. Personnel expenses									
(1) Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) Fringe benefits	-	-	-	-	-	-	-	-	-
Total personnel expenses	-	-	-	-	-	-	-	-	-
IIB. Other expenses									
(1) Building occupancy	-	-	-	-	-	-	-	-	-
(2) Professional services	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-
(5) Food services	-	-	-	-	-	-	-	-	-
(6) Medical and pharmacy	-	-	-	-	-	-	-	-	-
(7) Subcontracted services	743,134	8,891,775	520,364	585,710	366,688	1,622,235	1,881,328	3,046,422	29,279,102
(8) Insurance	-	-	-	-	-	-	-	-	-
(9) Interest paid	-	-	-	-	-	-	-	-	-
(10) Operating supplies and expenses	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-
(12) Donated items	-	-	-	-	-	-	-	-	-
Total other expenses	743,134	8,891,775	520,364	585,710	366,688	1,622,235	1,881,328	3,046,422	29,279,102
Total personnel and other expenses	743,134	8,891,775	520,364	585,710	366,688	1,622,235	1,881,328	3,046,422	29,279,102
IIC. Distributed indirect costs									
(a) Other support costs (optional)	-	-	-	-	-	-	-	-	-
(b) Administration	-	-	-	-	-	-	-	-	-
Total distributed indirect costs	-	-	-	-	-	-	-	-	-
Total actual operating expenses	743,134	8,891,775	520,364	585,710	366,688	1,622,235	1,881,328	3,046,422	29,279,102
IID. Unallowable costs	-	-	-	-	-	-	-	-	-
Total allowable operating expenses	$ 743,134	$ 8,891,775	$ 520,364	$ 585,710	$ 366,688	$ 1,622,235	$ 1,881,328	$ 3,046,422	$ 29,279,102
IIE. Capital expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

State-Designated SAMH Cost Centers
State SAMH-Funded Cost Centers
AMH/CMH/ASA/CSA

Part II: Actual Expenses: Funding Sources and Revenues	Room and Board with Supervision	Transition Vouchers	Bnet	Care Coordination	Purchased Residential Therapeutic Services	First Episode Psychosis	Fixed Rate Central Receiving Facilities	Recovery Support	Federal Project Grant
IIA. Personnel expenses									
(1) Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) Fringe benefits	-	-	-	-	-	-	-	-	-
Total personnel expenses	-	-	-	-	-	-	-	-	-
IIB. Other expenses									
(1) Building occupancy	-	-	-	-	-	-	-	-	-
(2) Professional services	-	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-	-
(5) Food services	-	-	-	-	-	-	-	-	-
(6) Medical and pharmacy	-	-	-	-	-	-	-	-	-
(7) Subcontracted services	7,832,468	126,900	709,476	1,830,131	255,707	2,177,310	7,182,471	547,186	2,558,628
(8) Insurance	-	-	-	-	-	-	-	-	-
(9) Interest paid	-	-	-	-	-	-	-	-	-
(10) Operating supplies and expenses	-	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-	-
(12) Donated items	-	-	-	-	-	-	-	-	-
Total other expenses	7,832,468	126,900	709,476	1,830,131	255,707	2,177,310	7,182,471	547,186	2,558,628
Total personnel and other expenses	7,832,468	126,900	709,476	1,830,131	255,707	2,177,310	7,182,471	547,186	2,558,628
IIC. Distributed indirect costs									
(a) Other support costs (optional)	-	-	-	-	-	-	-	-	-
(b) Administration	-	-	-	-	-	-	-	-	-
Total distributed indirect costs	-	-	-	-	-	-	-	-	-
Total actual operating expenses	7,832,468	126,900	709,476	1,830,131	255,707	2,177,310	7,182,471	547,186	2,558,628
IID. Unallowable costs	-	-	-	-	-	-	-	-	-
Total allowable operating expenses	$ 7,832,468	$ 126,900	$ 709,476	$ 1,830,131	$ 255,707	$ 2,177,310	$ 7,182,471	$ 547,186	$ 2,558,628
IIE. Capital expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

	State-Designated SAMH Cost Centers State SAMH-Funded Cost Centers AMH/CMH/ASA/CSA							
Part II: Actual Expenses: Funding Sources and Revenues	Other Bundled Projects	Cost Reimbursement	Wraparound Projects	Network Evaluation and Development	Provider Provision Projects	Local Diversion Forensic Project	Sustainability Payments	Total for AMH/CMH ASA/CSA
IIA. Personnel expenses								
(1) Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) Fringe benefits	-	-	-	-	-	-	-	-
Total personnel expenses	-	-	-	-	-	-	-	-
IIB. Other expenses								
(1) Building occupancy	-	-	-	-	-	-	-	-
(2) Professional services	-	-	-	-	-	-	-	-
(3) Travel	-	-	-	-	-	-	-	-
(4) Equipment	-	-	-	-	-	-	-	-
(5) Food services	-	-	-	-	-	-	-	-
(6) Medical and pharmacy	-	-	-	-	-	-	-	-
(7) Subcontracted services	12,451,328	8,448,304	215,628	3,352,352	1,414,289	618,224	-	204,230,979
(8) Insurance	-	-	-	-	-	-	-	-
(9) Interest paid	-	-	-	-	-	-	-	-
(10) Operating supplies and expenses	-	-	-	-	-	-	-	-
(11) Other	-	-	-	-	-	-	-	-
(12) Donated items	-	-	-	-	-	-	-	-
Total other expenses	12,451,328	8,448,304	215,628	3,352,352	1,414,289	618,224	-	204,230,979
Total personnel and other expenses	12,451,328	8,448,304	215,628	3,352,352	1,414,289	618,224	-	204,230,979
IIC. Distributed indirect costs								
(a) Other support costs (optional)	-	-	-	-	-	-	-	-
(b) Administration	-	-	-	-	-	-	-	-
Total distributed indirect costs	-	-	-	-	-	-	-	-
Total actual operating expenses	12,451,328	8,448,304	215,628	3,352,352	1,414,289	618,224	-	204,230,979
IID. Unallowable costs	-	-	-	-	-	-	-	-
Total allowable operating expenses	$ 12,451,328	$ 8,448,304	$ 215,628	$ 3,352,352	$ 1,414,289	$ 618,224	$ -	$ 204,230,979
IIE. Capital expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Budget Period July 1, 2022 Through June 30, 2023

Part II: Actual Expenses: Funding Sources and Revenues	ME Administrative Services	Carryforward	Total for State SAMH-Funded Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for all State Designated SAMH-Funded Cost Centers	Non-SAMH Cost Centers	Administration	Advancement	Total Expenses
IIA. Personnel expenses									
(1) Salaries	$ 3,897,699	$ -	$ 3,897,699	$ -	$ 3,897,699	$ 65,365,361	$ 6,037,304	$ 374,977	$ 75,675,341
(2) Fringe benefits	968,269	-	968,269	-	968,269	17,177,325	1,669,615	86,340	19,901,549
Total personnel expenses	4,865,968	-	4,865,968	-	4,865,968	82,542,686	7,706,919	461,317	95,576,890
IIB. Other expenses									
(1) Building occupancy	261,595	-	261,595	-	261,595	7,644,790	561,615	7,575	8,475,575
(2) Professional services	218,482	-	218,482	-	218,482	3,164,224	597,688	27,763	4,008,157
(3) Travel	124,979	-	124,979	-	124,979	3,144,504	238,943	21,537	3,529,963
(4) Equipment	349,577	-	349,577	-	349,577	10,091,180	310,582	13,101	10,764,440
(5) Food services	-	-	-	-	-	2,718,202	-	-	2,718,202
(6) Medical and pharmacy	-	-	-	-	-	-	-	-	-
(7) Subcontracted services	-	3,506,542	207,737,521	-	207,737,521	21,631,031	-	-	229,368,552
(8) Insurance	37,827	-	37,827	-	37,827	1,608,956	126,413	2,363	1,775,559
(9) Interest paid	-	-	-	-	-	52,242	103,535	-	155,777
(10) Operating supplies and expenses	113,149	-	113,149	-	113,149	13,372,121	251,935	106,763	13,843,968
(11) Other	49,481	-	49,481	-	49,481	478,816	144,345	19,030	691,672
(12) Donated items	-	-	-	-	-	2,482,876	-	-	2,482,876
Total other expenses	1,155,090	3,506,542	208,892,611	-	208,892,611	66,388,942	2,335,056	198,132	277,814,741
Total personnel and other expenses	6,021,058	3,506,542	213,758,579	-	213,758,579	148,931,628	10,041,975	659,449	373,391,631
IIC. Distributed indirect costs									
(a) Other support costs (optional)	-	-	-	-	-	-	-	-	-
(b) Administration	634,170	-	634,170	-	634,170	9,356,534	(10,041,974)	51,270	-
Total distributed indirect costs	634,170	-	634,170	-	634,170	9,356,534	(10,041,974)	51,270	-
Total actual operating expenses	6,655,228	3,506,542	214,392,749	-	214,392,749	158,288,162	1	710,719	373,391,631
IID. Unallowable costs	-	-	-	-	-	38,451	7,261	1,045	46,757
Total allowable operating expenses	$ 6,655,228	$ 3,506,542	$ 214,392,749	$ -	$ 214,392,749	$ 158,249,711	$ (7,260)	$ 709,674	$ 373,344,874
IIE. Capital expenditures	$ -	$ -	$ -	$ -	$ -	$ 9,002,256	$ -	$ -	$ 9,002,256

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Schedule of State Earnings
Year Ended June 30, 2023

* This schedule does not apply for the year ended June 30, 2023.

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Schedule of Bed-Day Availability Payments
Year Ended June 30, 2023

* This schedule does not apply for the year ended June 30, 2023.

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues (Continued)
Schedule of Related Party Transaction Adjustments
Year Ended June 30, 2023

* This schedule does not apply for the year ended June 30, 2023.

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

Board of Directors
Lutheran Services Florida, 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 (*Government Auditing Standards*), the consolidated financial statements of Lutheran Services Florida, Inc. and Subsidiary (the Organization), which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements), and have issued our report thereon dated March 29, 2024.

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

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

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

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

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

RSM US LLP

Tampa, Florida
March 29, 2024

Report on Compliance for Each Major Federal Program and State Financial Assistance Project and Report on Internal Control Over Compliance Required by the Uniform Guidance and State of Florida Chapter 10.650, *Rules of the Auditor General*

Independent Auditor's Report

Board of Directors
Lutheran Services Florida, Inc.

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

Opinion on Each Major Federal Program and State Financial Assistance Project
We have audited Lutheran Services Florida, Inc. and Subsidiary's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and in the State of Florida's *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 financial assistance projects for the year ended June 30, 2023. The Organization's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state financial assistance projects for the year ended June 30, 2023.

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

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

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

RSM US LLP

Tampa, Florida
March 29, 2024

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Expenditures of Federal Awards and State Financial Assistance
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number or Direct Award Contract Number	Provided to Subrecipients	Total Expenditures
U.S. Department of Agriculture:				
Passed-through from Florida Department of Health:				
Child and Adult Care Food Program	10.558	D-154	$ -	$ 5,799,179
Child and Adult Care Food Program	10.558	S-121	-	1,940,090
Child and Adult Care Food Program	10.558	H-3109	-	22,618
Child and Adult Care Food Program	10.558	H-3110	-	17,966
Child and Adult Care Food Program	10.558	H-3654	-	38,916
Child and Adult Care Food Program	10.558	H-3365	-	66,414
Subtotal—U.S. Department of Agriculture			-	7,885,183
U.S. Department of Housing and Urban Development:				
Passed-through from City of St. Petersburg:				
CDBG – Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-12-0017	-	67,920
Passed-through from Lee County				
Community Development Block Grants/Entitlement Grants	14.218	9520	-	689,837
Passed-through from Florida Department of Health:				
Housing Opportunities for Persons with AIDS	14.241	CODMB	-	5,874
Subtotal—U.S. Department of Housing and Urban Development			-	763,631
U.S. Department of Justice:				
Passed-through from State of Florida Office of Attorney General:				
Crime Victim Assistance	16.575	VOCA-2021-LSF-00528	-	70,118
Crime Victim Assistance	16.575	VOCA-2022-LSF-00706	-	273,511
Subtotal—U.S. Department of Justice			-	343,629
U.S. Department of State:				
Passed-through from Lutheran Immigration and Refugee Services:				
U.S. Refugee Admissions Program	19.510	SPRMCO22CA0022 / 323-22-LSF-01	-	174,380
U.S. Refugee Admissions Program	19.510	SPRMCO23CA0011 / 323-23-LSF-00	-	739,241
U.S. Refugee Admissions Program	19.510	SPRMCO23CA0011 / 323-23-LSF-00	-	9,053
U.S. Refugee Admissions Program	19.510	SPRMCO21CA3290 / 320-21/22-00	-	353,236
U.S. Refugee Admissions Program	19.510	SPRMCO21CA3290 / 320-21/22-00	-	54,934
Subtotal—U.S. Department of State			-	1,330,844
U.S. Department of Homeland Security:				
Passed-through from Hillsborough County Public Schools				
Citizenship Education and Training	97.010	20CICET00157	-	31,500
Passed-through from State of Florida Department of Children and Families				
Crisis Counseling	97.032	EH003	100,448	100,448
Subtotal—U.S. Department of Homeland Security			100,448	131,948
U.S. Department of Health and Human Services:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79SM085037	76,438	108,891
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79TI084098	689,044	873,825
Mental and Behavioral Health Education and Training Grants	93.732	T26HP39448	55,879	544,023
Basic Center Grant	93.623	90CY6957	-	174,327
Basic Center Grant	93.623	90CY6962	-	155,861
Basic Center Grant	93.623	90CY7365	-	188,605
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth	93.557	90YO2452	-	31,359

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number or Direct Award Contract Number	Provided to Subrecipients	Total Expenditures
Unaccompanied Children Program	93.676	90ZU0320-03	$ -	$ 5,641,750
Unaccompanied Children Program	93.676	90ZU0550-00	-	2,073,507
Refugee and Entrant Assistance Discretionary Grants	93.576	90ZZ0023	-	38,849
Head Start Cluster: COVID-19: Head Start	93.600	04HE000622-02C5 - CRRSA	174,690	585,556
Head Start Cluster: COVID-19: Head Start	93.600	04HE000622-02C6 - ARP	1,098,071	3,886,305
Head Start Cluster: Head Start	93.600	04CH011072-04	-	1,266,475
Head Start Cluster: Head Start	93.600	04CH011072-05	-	368,329
Head Start Cluster: Head Start	93.600	04CH010628-05	1,357,698	14,551,261
Head Start Cluster: Head Start	93.600	04CH010628-06	488,202	3,949,379
Head Start Cluster: Head Start	93.600	04CH011190-04	1,335,807	8,566,631
Head Start Cluster: Head Start	93.600	04CH011190-05	455,202	2,661,791
Head Start Cluster: Head Start	93.600	04CH011690-03	5,960,099	15,581,302
Head Start Cluster: Head Start	93.600	04CH011690-04	3,040,281	5,805,158
Head Start Cluster: Head Start	93.600	04HP000259-04	612,429	1,298,799
Head Start Cluster: Head Start	93.600	04HP000259-05	204,834	423,411
Head Start Cluster: Head Start Disaster Recovery	93.356	04TD000155	-	117,666
Passed-through from Hillsborough County, State of Florida:				
Head Start Cluster: Head Start	93.600	04CH011252-03 / 19-1169	315,122	506,989
Head Start Cluster: Head Start	93.600	04CH011252-04 / 19-1169	840,431	1,364,490
Passed-through from State of Florida Department of Children and Families:				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	LK208	-	1,452,776
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	LK205	1,239,266	3,753,692
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	XK063LSF	-	1,473,127
Passed-through from Lutheran Immigration and Refugee Services:				
Refugee and Entrant Assistance Voluntary Agency Programs	93.567	2202MDRVMG / 342-22-LSF-02	-	1,025,604
Refugee and Entrant Assistance Voluntary Agency Programs	93.567	2203MDRVMG / 342-23-LSF-01	-	1,086,063
Refugee and Entrant Assistance Discretionary Grants	93.576	90RP0124-01-01 / 354-22-00A	-	321,388
Refugee and Entrant Assistance Discretionary Grants	93.576	90RP0124-01-03/ 354-22-00B	-	275,639
Refugee and Entrant Assistance Discretionary Grants	93.576	90RP0124-02-01/ 354-23-01	-	407,941
Refugee and Entrant Assistance Discretionary Grants	93.576	90RP0124-02/354-23-01UKR	-	235,602
Unaccompanied Children Program	93.676	90ZU0318-03/358-22-00	-	245,760
Unaccompanied Children Program	93.676	90ZU0521-01/358-23-00	-	90,235
Unaccompanied Children Program	93.676	90ZU0439-01 / 358C-22-00	-	48,590
Unaccompanied Children Program	93.676	90ZU0361-02/357-22-00	-	203,696
Unaccompanied Children Program	93.676	90ZU0361-03/357-23-00	-	207,662
Passed-through from U.S. Committee for Refugees and Immigrants				
Services to Victims of a Severe Form of Trafficking	93.598	90ZV0135/90ZV0136/90ZV0137	-	146,880
Services to Victims of a Severe Form of Trafficking	93.598	90ZV0145-001-00	-	23,499
Passed-through from State of Florida Department of Children and Families				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	EH003	853,047	853,047
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	EH003	627,777	627,777
Temporary Assistance for Needy Families	93.558	EH003	2,094,647	2,122,978
COVID-19: Emergency Grants to Address Mental and Substance Use Disorders	93.665	EH003	150,000	150,000
Children's Health Insurance Program	93.767	EH003	709,476	709,476
Medicaid Cluster: Medical Assistance Program	93.778	EH003	-	12,835
Opioid STR	93.788	EH003	19,736,295	20,386,687
Block Grants for Community Mental Health Services	93.958	EH003	21,272,740	22,093,363
Block Grants for Prevention and Treatment of Substance Abuse	93.959	EH003	33,147,908	33,400,336
Mental Health Disaster Assistance and Emergency Mental Health	93.982	EH003	415,000	415,000
Block Grants for Community Mental Health Services	93.958	LH844	568,683	1,063,259

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number or Direct Award Contract Number	Provided to Subrecipients	Total Expenditures
Passed-through from University of South Florida				
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	5112-5527-00-B - 90ZB0024	$ -	$ 73,777
Passed-through Family Support Services of Suncoast:				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	ECA-C6-CMO-LSF-FY22	-	25,006
Temporary Assistance for Needy Families	93.558	ECA-C6-CMO-LSF-FY22	-	1,502,029
Temporary Assistance for Needy Families	93.558	ECA-C6-DIV-CFP-FY23	52,195	227,521
Stephanie Tubbs Jones Child Welfare Services Programs	93.645	ECA-C6-CMO-LSF-FY22	-	289,978
Foster Care Title IV-E	93.658	ECA-C6-CMO-LSF-FY22	-	1,914,303
Foster Care Title IV-E	93.658	ECA-C6-DIV-CFP-FY23	47,856	208,607
Adoption Assistance	93.659	ECA-C6-CMO-LSF-FY22	-	161,266
Social Services Block Grant	93.667	ECA-C6-DIV-CFP-FY23	57,625	251,191
Child Abuse and Neglect State Grants	93.669	ECA-C6-DIV-CFP-FY23	6,500	28,334
Passed-through from Heartland for Children				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	SLSCM1	-	15,017
Temporary Assistance for Needy Families	93.558	SLSCM1	-	905,562
Stephanie Tubbs Jones Child Welfare Services Program	93.645	SLSCM1	-	176,529
Foster Care Title IV-E	93.658	SLSCM1	-	1,138,273
Adoption Assistance	93.659	SLSCM1	-	15,448
Social Services Block Grant	93.667	SLSCM1	-	4,345
Child Abuse and Neglect State Grants	93.669	SLSCM1	-	490
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	SLSCM1	-	94,064
Passed-through from Children's Network of Southwest Florida, LLC				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	ABU01	-	16,831
MaryLee Allen Promoting Safe and Stable Families Program	93.556	WBS01	-	2,114
Temporary Assistance for Needy Families	93.558	ABU01	-	1,011,011
Grants to States for Access and Visitation Programs	93.597	ABU01	-	24,027
Stephanie Tubbs Jones Child Welfare Services Program	93.645	ABU01	-	195,184
Foster Care Title IV-E	93.658	ABU01	-	1,441,614
Adoption Assistance	93.659	ABU01	-	132,253
Social Services Block Grant	93.667	WBS01		62,746
Social Services Block Grant	93.667	Unknown	-	11,026
Passed-through from Children's Network Hillsborough County:				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	ABA06	-	3,570
Temporary Assistance for Needy Families	93.558	ABA06	-	214,420
Stephanie Tubbs Jones Child Welfare Services Program	93.645	ABA06	-	41,395
Foster Care Title IV-E	93.658	ABA06	-	270,811
Adoption Assistance	93.659	ABA06	-	22,815
Passed-through from Childnet, Inc.				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	LSF22RGC	-	395,281
MaryLee Allen Promoting Safe and Stable Families Program	93.556	LSF22SHL	-	3,309
MaryLee Allen Promoting Safe and Stable Families Program	93.556	Unknown	-	30,245
Foster Care Title IV-E	93.658	LSF22RGC	-	703,944
Foster Care Title IV-E	93.658	LSF22PIL	-	93,219
Foster Care Title IV-E	93.658	LSF22SHL	-	11,875
Foster Care Title IV-E	93.658	Unknown	-	8,240
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	LSF22PIL	-	2,368
Passed-through from Partnership for Strong Families:				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	PCM763	-	9,494
Temporary Assistance for Needy Families	93.558	PCM763	-	598,561
Stephanie Tubbs Jones Child Welfare Services Program	93.645	PCM763	-	111,008
Foster Care Title IV-E	93.658	PCM763	-	720,054
Adoption Assistance	93.659	PCM763	-	58,221
Passed-through from Safe Children Coalition, Inc.:				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	LSFCM22	-	11,057
Temporary Assistance for Needy Families	93.558	LSFCM22	-	664,183
Stephanie Tubbs Jones Child Welfare Services Program	93.645	LSFCM22	-	128,226
Foster Care Title IV-E	93.658	LSFCM22	-	838,860
Adoption Assistance	93.659	LSFCM22	-	70,670
Passed-through from Northwest Florida Health Network				
Foster Care Title IV-E	93.658	C-010-101	-	15,243
Social Services Block Grant	93.667	C-010-101	-	43,039
Block Grants for Community Mental Health Services	93.958	C-010-201	-	20,045
Passed-through from Citrus Health Family Care Network				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	Unknown	-	1,285
Foster Care Title IV-E	93.658	Unknown	-	1,700
Subtotal—U.S. Department of Health and Human Services			97,683,242	178,619,135
Total expenditures of federal awards			$ 97,783,690	$ 189,074,370

(Continued)

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2023

State Grantor/Pass-Through Grantor/Project	State CSFA Number	Contract Number	Provided to Subrecipients	Total Expenditures
State Courts System:				
Passed-through from Gulf Coast Kid's House:				
Florida Network of Children Advocacy Centers	22.016	Unknown	$ -	$ 80,000
Department of Children and Families:				
Forensic Services and Competency Restoration Training	60.114	EH003	2,164,475	2,164,475
Substance Abuse and Mental Health—Community Services	60.153	EH003	6,502,108	6,502,108
Substance Abuse and Mental Health—Crisis Prevention and Stabilization Services	60.155	EH003	2,547,387	2,547,387
Centralized Receiving Systems	60.163	EH003	8,821,402	8,821,402
SAMH ME State Funded Federal Excluded Services	60.190	EH003	2,854,262	2,854,262
Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program	60.115	LHZ86	280,368	371,529
Passed-through from Family Support Services of Suncoast				
Family Preservation and CWS Diversion Program – Circuit 6	60.214	ECA-C6-DIV-CFP-FY23	281,694	1,227,916
CBC – Family Preservation CWS Diversion Program – FSS Suncoast	60.215	ECA-C6-DIV-CFP-FY23	65,067	283,628
Passed-through from Heartland for Children				
Out-Of-Home Supports	60.074	SLSCM1	-	58,741
Passed-through from Childnet, Inc.:				
Out-Of-Home Supports	60.074	LSF22RGC	-	1,821,558
Out-Of-Home Supports	60.074	LSF22PIL	-	396,064
Out-Of-Home Supports	60.074	LSF22SHL	-	46,016
Out-Of-Home Supports	60.074	Unknown	-	61,782
Passed-through from Citrus Health Family Care Network				
Out-Of-Home Supports	60.074	Unknown	-	37,298
Passed-through from Children's Network of Southwest Florida, LLC:				
Out-Of-Home Supports	60.074	WBS01	-	213,298
CBC—Purchase of Therapeudic Services for Children	60.183	WBS01	-	33,712
Subtotal—Department of Children and Families			23,516,763	27,441,176
Department of Education:				
Passed-through from Early Learning Coalition of Pinellas County, Inc.:				
Voluntary Pre-Kindergarten Education Program	48.108	Unknown	-	479,174
Passed-through from Early Learning Coalition of Palm Beach County, Inc.:				
Voluntary Pre-Kindergarten Education Program	48.108	Unknown	-	807,959
Passed-through from the Early Learning Coalition of Duval, Inc.:				
Voluntary Pre-Kindergarten Education Program	48.108	Unknown	-	893,610
Subtotal—Department of Education			-	2,180,743
Department of Health:				
Medical Services for Abused and Neglected Children	64.006	CP1PN	-	40,222
Department of Elder Affairs:				
Public Guardianship	65.003	X9208.A3	-	427,116
Public Guardianship	65.003	X9238.A3	-	658,924
Subtotal—Department of Elder Affairs			-	1,086,040
Department of Juvenile Justice:				
Passed-through from Florida Network of Youth and Family Services, Inc.:				
Children and Families in Need of Services (CINS/FINS)	80.005	Miami Bridge	-	695,285
Children and Families in Need of Services (CINS/FINS)	80.005	Southeast	-	1,364,807
Children and Families in Need of Services (CINS/FINS)	80.005	Northwest	-	1,716,134
Children and Families in Need of Services (CINS/FINS)	80.005	Southwest	-	1,999,555
Subtotal—Department of Juvenile Justice			-	5,775,781
Total expenditures of state financial assistance			23,516,763	36,603,962
Total expenditures of federal awards and state financial assistance			$ 121,300,453	$ 225,678,332

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2023

ALN No.	Totals by Federal Award Program/Cluster		Federal Expenditures
10.558	Child and Adult Care Food Program	$	7,885,183
14.218	CDBG – Entitlement Grants Cluster: Community Development Block Grants/Entitlement Grants		757,757
14.241	Housing Opportunities for Persons with AIDS		5,874
16.575	Crime Victim Assistance		343,629
19.510	U.S. Refugee Admissions Program		1,330,844
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants		73,777
93.150	Projects for Assistance in Transition from Homelessness (PATH)		853,047
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		1,610,493
93.356	Head Start Cluster: Head Start Disaster Recovery*		117,666
93.556	MaryLee Allen Promoting Safe and Stable Families Program		513,209
93.557	Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth		31,359
93.558	Temporary Assistance for Needy Families		7,246,265
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs		6,679,595
93.567	Refugee and Entrant Assistance Voluntary Agency Programs		2,111,667
93.576	Refugee and Entrant Assistance Discretionary Grants		1,279,419
93.597	Grants to States for Access and Visitation Programs		24,027
93.598	Services to Victims of a Severe Form of Trafficking		170,379
93.600	Head Start Cluster: Head Start*		56,344,015
93.600	COVID-19: Head Start Cluster: Head Start*		4,471,861
93.623	Basic Center Grant		518,793
93.645	Stephanie Tubbs Jones Child Welfare Services Program		942,320
93.658	Foster Care Title IV-E		7,366,743
93.659	Adoption Assistance		460,673
93.665	COVID-19: Emergency Grants to Address Mental and Substance Use Disorders During COVID-19		150,000
93.667	Social Services Block Grant		372,347
93.669	Child Abuse and Neglect State Grants		28,824
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood		96,432
93.676	Unaccompanied Children Program		8,511,200
93.732	Mental and Behavioral Health Education and Training Grants		544,023
93.767	Children's Health Insurance Program		709,476
93.778	Medicaid Cluster: Medical Assistance Program		12,835
93.788	Opioid STR		20,386,687
93.958	Block Grants for Community Mental Health Services		23,176,667
93.959	Block Grants for Prevention and Treatment of Substance Abuse		33,400,336
93.982	Mental Health Disaster Assistance and Emergency Mental Health		415,000
97.010	Citizenship Education and Training		31,500
97.032	Crisis Counseling		100,448
	Total expenditures of federal awards	$	189,074,370
*	Total Headstart Cluster	$	60,933,542

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2023

CSFA No.	Totals by State Financial Assistance Project		State Expenditures
22.016	Florida Network of Children Advocacy Centers	$	80,000
48.108	Voluntary Pre-Kindergarten Education Program		2,180,743
60.074	Out-Of-Home Supports		2,634,757
60.114	Forensic Services and Competency Restoration Training		2,164,475
60.115	Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program		371,529
60.153	Substance Abuse and Mental Health—Community Services		6,502,108
60.155	Substance Abuse and Mental Health—Crisis Prevention and Stabilization Services		2,547,387
60.163	Centralized Receiving Systems		8,821,402
60.183	CBC—Purchase of Therapeudic Services for Children		33,712
60.190	SAMH ME State Funded Federal Excluded Services		2,854,262
60.214	Family Preservation and CWS Diversion Program – Circuit 6		1,227,916
60.215	CBC – Family Preservation CWS Diversion Program – FSS Suncoast		283,628
64.006	Medical Services for Abused and Neglected Children		40,222
65.003	Public Guardianship		1,086,040
80.005	Children and Families in Need of Services (CINS/FINS)		5,775,781
	Total expenditures of state financial assistance	$	36,603,962

See notes to schedule of expenditures of federal awards and state financial assistance.

Note 1. Basis of Presentation

The accompanying consolidated schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal award and state financial assistance project activity of Lutheran Services Florida, Inc. and Subsidiary, under programs of the federal government and the state of Florida for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Florida Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of Lutheran Services Florida, Inc. and Subsidiary, it is not intended to and does not present the financial position, changes in net assets or cash flows of Lutheran Services Florida, Inc. and Subsidiary.

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 cost principles established by the State of Florida Department of Financial Services, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

Lutheran Services Florida, Inc. and Subsidiary has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Lutheran Services Florida, Inc. and Subsidiary

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Section I—Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP:	Unmodified			
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None Reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards

Internal control over major federal programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None Reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?		Yes	X	No

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster:
93.356; 93.600	Headstart Cluster
10.558	Child and Adult Care Food Program
93.150	Projects for Assistance in Transition from Homelessness (PATH)
93.576	Refugee and Entrant Assistance Discretionary Grants

Dollar threshold used to distinguish between type A and type B programs:	$ 3,000,000			
Auditee qualified as low-risk auditee?	X	Yes		No

(Continued)

Section I—Summary of Auditor's Results (Continued)

State Financial Assistance Projects

Internal control over major state projects:

Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None Reported

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

CSFA Number(s)	Name of State Financial Assistance Project
60.153	Substance Abuse and Mental Health—Community Services
60.155	Substance Abuse and Mental Health— Crisis Prevention and Stabilization Services
60.163	Centralized Receiving Systems
60.190	SAMH ME State Funded Federal Excluded Services
60.074	Out-Of-Home Supports
60.214	Family Preservation and CWS Diversion Program – Circuit 6

Dollar threshold used to distinguish between type A and type B programs: $ 1,098,119

(Continued)

Section II—Financial Statement Findings

No matters were reported.

Section III—Findings and Questioned Costs for Federal Awards and State Financial Assistance

No matters were reported.

Section IV—Other Reporting

There was no management letter or control deficiency letter issued for the year ended June 30, 2023, as there were no matters required to be reported in these letters.

No Corrective Action Plan is presented because there were no findings required to be reported under the Federal Single Audit Act or the Florida Single Audit Act.

Lutheran Services Florida, Inc. and Subsidiary

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

The prior year single audit disclosed no findings in the Schedule of Findings and Questioned Costs and no uncorrected or unresolved findings exist from the prior audit's Summary of Prior Audit Findings.