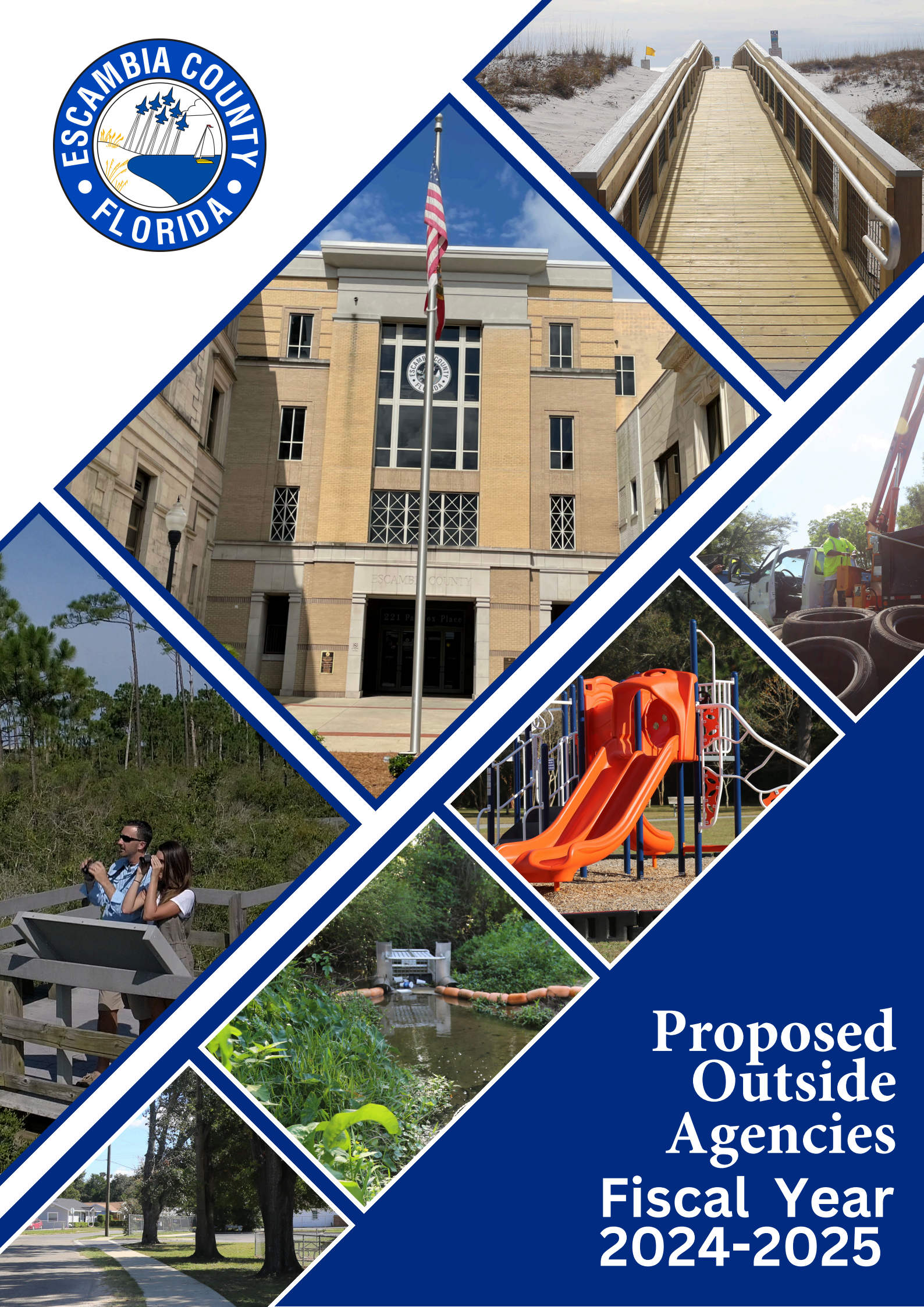

Proposed Outside Agencies Fiscal Year 2024-2025

Table of Contents
Outside Agencies FY 24-25

General Fund 001

Volume 1

Tab Number	*Agency*		*Amount*
1	211 United Way	.....	$ 22,000.00
2	BRACE	.....	$ 125,000.00
3	Escambia County Community Health	.....	$ 535,164.00
4	Council on Aging of West Florida	.....	$ 45,000.00
5	EComfort	.....	$ 15,000.00
6	Gulf Coast Veterans Advocacy Council	.....	$ 30,000.00
7	Harvest Community Outreadh	.....	$ 5,000.00
8	Health & Hope	.....	$ 30,000.00
9	Lakeview Center Inc.	.....	$ 347,824.00
10	Pensacola Caring Hearts	.....	$ 42,000.00
11	Wildlife Sancturary	.....	$ 40,000.00

Volume 2

Tourist Development Tax Fund 108

12	Visit Pensacola- Unified	.....	$ 13,250,000.00
13	Sail Pensacola	.....	$ 315,000.00
14	African American Heritage Society	.....	$ 75,000.00
15	Pensacola Area Chamber	.....	$ 96,000.00
16	Juneteenth Fireworks (Place Holder)	.....	$ 50,000.00
17	Perdido Key Beach (Place Holder)	.....	$ 50,000.00
18	Pensacola Beach Chamber	.....	$ 87,750.00
19	Pensacola Mardi Gras Foundation	.....	$ 250,000.00
20	Pelican Drop (Place Holder)	.....	$ 50,000.00
21	NAMF - Flight Academy	.....	$ 100,000.00
22	SRIA - Beach Nourishment	.....	$ 3,000,000.00
23	West Florida Historic Preservation	.....	$ 250,000.00

Table of Contents
Outside Agencies FY 24-25

Local Option Sales Tax Fund 353

Tab Number	*Agency*			*Amount*
24	Center for Independent Living	.....	$	60,000.00
25	Gulf Coast Minority Chamber	.....	$	75,000.00
26	Pensacola-Escambia Development Corp	.....	$	600,000.00
27	NW Florida Defense Coalition	.....	$	75,000.00
28	Town of Century (Placeholder)		$	55,000.00

Solid Waste Fund 401

29	Keep Pensacola Beautiful	.....	$	182,403.00

General Fund 001

211 – United Way

1

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application

__ Submit a copy of your organization's current W-9

__ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

__ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: _____United Way of West Florida_____

Agency Address: _____7100 Plantation Road, Ste 18, Pensacola, FL 32504_____

Program Name for which funding is being requested: ___211 Northwest Florida_____

Amount Requested: $_____$22,000_____

Program Contact: _____Mary Zaledonis_____

Contact Email: __mary.zaledonis@uwwf.org_____ Contact Phone: (_850_) 912-8163

25-Word Description of Program: _____211 is a free information and referral service that connects individuals in need with resources that may be able to help them._____

How many years has your organization been providing services in the County? ___100_____

How many years has your organization received funding from the County? ____12+ years_____

Explain how receiving funds from the County would have a significant impact on your organization: : Funds from Escambia County will provide vital support for 211 Northwest Florida. This service is available by phone 24/7 365 days a year, and by chat/text Monday through Friday, 8:00-5:00. This program works closely with the county to provide residents with important information about health and human service resources in the community. 211 is critically important during a disaster because survivors are triaged and connected with resources that can help respond quickly to their needs, as well as assist with long-term recovery. 211's presence in the community reduces non-emergency calls to 911, local law enforcement, and emergency management.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: ____$20,982_____

Briefly discuss how last year's funds were used? Last year's county funding was instrumental in maintaining the vital operations of 211 Northwest Florida, an Alliance for Information and Referral Services (AIRS) accredited program. 211 provides those living in, or visiting, Escambia and Santa Rosa counties a single point of access for information on human services to meet a wide variety of needs.

The funding from the county supported the salaries of the trained staff who manage and regularly update the database, and who answer the calls and texts, connecting people with the help they need.

Briefly discuss the County's Return on Investment relative to last year's funding? In other

words, what impact did your program have on the citizens of Escambia County? _____

In the 2023-24 fiscal year, 211 Northwest Florida received 37,602 contacts for help for the 10-county service area. (Two counties were added to the service area in October 2022.) Of those, 17,217 were from Escambia County, and represented 22,095 adults, 10,018 children, 3,677 seniors, 1,565 veterans in need and 5,453 individuals with a disability. 211 Northwest Florida helped connect residents with resources that helped with utilities, food, rent/mortgage, health care, childcare, legal services, and more.

It is difficult to quantify the return on investment of this service. Individuals are connecting with resources, which means they can pay bills, access health care, and find support for their families. It is reasonable to assume that by connecting people with resources that ensure their basic needs are being met, mental health emergencies are mitigated. Because 211 serves Escambia County, 911 operators are not burdened by these calls, therefore 911 resources are being used for their intended purpose. These non-emergency calls also are not making their way to the Sheriff's Office, Fire Department or Emergency Services because 211 is answering them instead.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? 211 Northwest Florida has been a vital, continuous free service for the residents of Escambia County, and those visiting the area, since 2010. The 211 database contains information on a multitude of services including medical/dental and/or prescription assistance, clothing, food, shelter/housing, mental health or substance abuse treatment, rent/mortgage/utilities assistance and even diapers. 211 Northwest Florida has trained and certified Information and Referral Specialists available 24/7 to connect local citizens to the resources they need. The funding from the county will be used to support the regular management and updating of the database; trained staff who answer the calls and texts to connect people with the help they need; and staff training. The importance of access to a human being 24 hours a day, 365 days a year cannot be emphasized enough.

211 empowers individuals and families with the information they need to resolve or mitigate the challenges they are experiencing. Trained Information and Referral Specialists assess the needs of callers and, based on the information obtained, provide guidance as to which local resource(s) may be of assistance and how to access those services. 211's database has 1800 active community and governmental resources. This number changes frequently as resources are updated and included in the database. Resource information is updated daily while all resources are formally updated annually as required by AIRS, the national accrediting body. As a member of AIRS we also have access to the National Data Platform, which has over 1 million verified resources. Local

businesses and governmental partners accessing the database online can assist consumers, taxpayers and employees who may need help.

211's response during a disaster cannot be overstated. During a disaster, 211 activates and takes calls from individuals affected by the disaster. When a disaster affects the area, 211 ramps up to meet the need of impacted citizens and is vital to connecting callers in the affected areas to resources like safe shelter, food and water distribution sites, medication and health care resources, FEMA registration, tarps, and debris removal. 211 is present in the Emergency Operations Center (EOC) and is an integral part of processing calls for help and connecting survivors with assistance. It would be difficult for the county to handle the management of emergency operations while taking all the calls for assistance from residents. 211 is part of a national network and as such can access back-up when call volume exceeds the capacity of the local 211. 211 serves as an integral part of the triage process to ensure survivors' needs are recorded and directed to the resource that can assist them.

In addition to providing resource information to individuals in need, 211 keeps data on the calls, including the most frequently requested assistance; the zip code where the caller is from; whether an individual can access the service; and what services are requested but do not exist in the community, in other words, unmet needs. These statistics are critical to ensuring that services are in place to address the challenges faced by county residents.

In October 2022, 211 Northwest Florida began taking calls for the 988 Suicide Prevention Lifeline. All 211 Information and Referral Specialists are trained crisis counselors. The number of 988 calls continues to increase each month.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: 211 is not a governmental function or requirement per se, however providing constituents with up-to-date information on local resources is an essential function of local government, which 211 helps fulfill. 211 partners with local government, FEMA and other disaster relief and recovery organizations during times of a natural and/or man-made disaster.

The investment in this service by the county is far less than the cost the county would incur should it take on this service itself.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:__There are no other organizations in this area that provide this type of service._____

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. 211 Northwest Florida is the only Nationally Accredited (AIRS) Information and Referral Service in the region. There is no other agency in the area that has the comprehensive database of community resources, operates round the clock every day of the year, or has an existing infrastructure in place with trained professionals. Since 2010, 211 has brought the community and organizations together to help people efficiently access services that helps meet their needs. The real time data captured are used to identify trends which highlight the greatest community needs and reveal gaps in services in the county. These data are critical for agencies, local government and policy makers as they seek to improve the county and the lives of its residents.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: __100 _____%
- Percentage for direct programming costs: _____%

If Escambia County funding can only fund a portion of your request, how will you offset the difference? 211 Northwest Florida depends on multiple funding sources to operate around the clock. In addition to funding from Escambia County, 211 receives financial support from the City of Pensacola, Santa Rosa County, United Way of West Florida (UWWF), United Way of Northwest Florida, the Florida Department of Agriculture, the Florida Department of Health, NW Florida Health, Florida Department of Children and Families, corporate sponsors and private foundations. If the county is unable to fund the full amount of the request, UWWF will seek additional support from donor dollars or other funding sources. As a result, this may affect the amount of funding available for distribution to agencies through the Community Investment process.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: ____n/a_____

_____

_____

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. UWWF does not seek funding from other non-profits. Non-profit agencies receiving funding from UWWF conduct workplace campaigns, which allow their employees to donate to UWWF should they choose to do so.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY22	FY23	FY24	% Change
1.Achieve at or above annual average of 95% customer service satisfaction *Note – Customer Satisfaction is an outcome required to be measured for ongoing accreditation with Inform USA (fka AIRS)	95%	95%	94%	%
2.Respond to 18,000 calls	19,724	19,601	17,217	%
3.				%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Achieve at or above annual average of 95% customer satisfaction	95%
2. Answer calls, connecting callers to resources that may help them (an estimated 36,000 individuals will be impacted by the resource information provided by 211)	18,000
3.	

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1.Annual average rate of customer satisfaction for previous year	94.43%
2.Calls received in 2024	17,217
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$122,790	$ 78,701	$150,000
Programmatic Income	$ 34,962	$ 41,555	$ 30,000
County Funding/Direct Contribution	$ 20,982	$ 20,982	$ 22,000
County Funding by Other Source (a)	$ 5,000	$ 8,000	$ 8,000
City Funding	$ 10,000	$ 12,500	$ 12,500
Local Non-Profit Funding	$ 5,000	$ 5,000	$ 5,000
State Funding	$ 857,114	$ 1,406,899	$ 1,200,000
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$ 6,000	$ 11,000	$ 10,000
Total Income	$ 1,061,848	$ 1,584,637	$ 1,437,500
	$	$	$
	$	$	$

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _____Sheriff's Law Enforcement Trust Fund for the Street Survival Guide_____

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. _____ Funds from Santa Rosa Emergency Operations, Santa Rosa County Sheriff, Milton Police Department, City of Milton – contributions to the Street Survival Guide

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	25	30	30
Salaries and Wages	$ 676,262	$1,178,358	$1,050,000
Employee Benefits	$ 120,154	$ 271,789	$ 250,000
Professional Services	$ 34,735	$ 18,588	$ 18,000
Contractual Services	$	$	$
Travel Expenses	$ 8,941	$ 1,700	$ 5,000
Rentals and Leases	$	$	$
Communication	$ 14,149	$ 7,740	$ 8,000
Postage and Freight	$ 254	$ 156	$ 150
Repair and Maintenance	$ 53,537	$ 35,972	$ 35,000
Printing and Binding	$ 20,051	$ 12,100	$ 15,000
Marketing and Promotion	$ 33,000	$ 30,000	$ 30,000
Fuel	$	$	$
Supplies	$ 10,599	$ 1,056	$ 1,000
Event Expenses	$	$	$
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 90,166	$ 27,178	$ 25,350
Total Expenses	$ 1,061,848	$ 1,584,637	$ 1,437,500
Net Income - (Revenue minus Expense)	$ 0	$ 0	$ 0

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. __n/a_____

_____

_____

_____

_____

(b) Please explain any request listed in the "Other Expenses" line item. _insurance, deprecation, utilities, and general occupancy expenses allocated to 211NWFL for the use of the UWWF facilities

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Fiscal year
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements._____The expense table is programmatic and the financial statements are organizational_____
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? __n/a_____

   _____

   _____

   _____

   _____

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Laura Gilliam	President/CEO	$126,196
Mary Zaledonis	VP of Impact Services	$85,000
Tami Randel	Director of Finance	$79,800
Stephen Prestesater	VP of Philanthropy & Communications	$75,000
Melissa Lewis	Director of Operations	$65,000

5. Please provide the total amount of cash and investments on hand. Cash on hand as of January 30, 2024 is $1418406. Investments as of January 30, 2024 are $895,008.
6. Does your organization charge fees for services? If so, provide a list of fees charged.

   _____no_____

   _____

   _____

   _____

   _____

   _____

   _____
7. Does your organization require background checks from volunteers and staff? Yes_____

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: ____N/A____

1. What is your agency's Strategic Plan? _____

_____

_____

_____

_____

_____

_____

_____

2. How many jobs were created this year over last year by zip code? _____

_____

_____

_____

_____

_____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____

   _____

   _____

   _____

   _____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

   _____

   _____

   _____

   _____

3. Was there any increase in membership for the local chambers? _____

   _____

   _____

   _____

4. What are your agency's statistics on business creation and minority businesses by zip code? _____

   _____

   _____

   _____

5. Can we reduce the taxpayer subsidy? _____

   _____

   _____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

_____
Name

_____
Title Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
United Way of West Florida, Inc

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
7100 Plantation Rd, Ste 18

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, FL 32504

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
			–			–				

or

Employer identification number
5	9	–	0	6	5	1	0	7	6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person ▶** JRandall | **Date ▶** 1/25/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077989886
Aug. 16, 2019 LTR 4168C 0
59-0651076 000000 00
00025759
BODC: TE

UNITED WAY OF WEST FLORIDA INC
1301 W GOVERNMENT ST
PENSACOLA FL 32502-5314

023582

Employer ID number: 59-0651076
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated July 03, 2019, about your tax-exempt status.

We issued you a determination letter in August 2005, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

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

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

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

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

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

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

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

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Aug. 16, 2019 LTR 4168C 0
59-0651076 000000 00
00025760

UNITED WAY OF WEST FLORIDA INC
1301 W GOVERNMENT ST
PENSACOLA FL 32502-5314

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

Thank you for your cooperation.

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07/01/22 , and ending 06/30/23

B Check if applicable:
- [X] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/ terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: United Way of West Florida, Inc.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 7100 Plantation Rd. STE 18

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Pensacola FL 32504

D Employer identification number: 59-0651076

E Telephone number: 850-434-3157

G Gross receipts $: 4,690,331

F Name and address of principal officer:
Laura Gilliam
7100 Plantation Rd. STE 18
Pensacola FL 32504

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

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: www.uwwf.org

H(c) Group exemption number:

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Year of formation: 1944

M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
The mission of United Way of West Florida, Inc. is uniting our community and leveraging resources to improve lives.

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	28
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	28
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	42
6 Total number of volunteers (estimate if necessary)	6	933
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
8 Contributions and grants (Part VIII, line 1h)	2,332,400	2,742,806
9 Program service revenue (Part VIII, line 2g)	1,800	20,964
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	64,276	1,374,352
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,113	7,902
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,404,589	4,146,024
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	935,841	697,649
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,242,658	1,724,352
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 221,914		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	469,889	598,289
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	2,648,388	3,020,290
19 Revenue less expenses. Subtract line 18 from line 12	-243,799	1,125,734

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	3,087,390	4,244,750
21 Total liabilities (Part X, line 26)	787,465	766,454
22 Net assets or fund balances. Subtract line 21 from line 20	2,299,925	3,478,296

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.

COPY

Sign Here

Signature of officer

Date

Laura Gilliam President/CEO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
Michael D. Thornton				P00150049

Firm's name: Brown Thornton Pacenta & Company, PA — Firm's EIN: 59-3478013

Firm's address: P.O. Box 12484 Pensacola, FL 32591 — Phone no. 850-434-3146

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:

The mission of United Way of West Florida, Inc. is uniting our community and leveraging resources to improve lives.

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 $ 657,449 including grants of $ 547,390) (Revenue $)

See Schedule O

4b (Code:) (Expenses $ 273,240 including grants of $ 150,259) (Revenue $)

Donors to the United Way of West Florida's Fall 2022 campaign designated $480,000 of their contributions to specific agency programs. To the extent possible, United Way works to ensure that all designations stay local in our service area, Escambia and Santa Rosa Counties. The revenues generated from designation distributions represent the fees United Way assesses to recipient agencies to offset the costs of fundraising and management related to these designations.

4c (Code:) (Expenses $ 1,289,112 including grants of $) (Revenue $)

See Schedule O

4d Other program services (Describe on Schedule O.)
(Expenses $ 80,093 including grants of $) (Revenue $)

4e Total program service expenses 2,299,894

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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	8		
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 42		
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		X
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5b		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5c		
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	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		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	28		
	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	28		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

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

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

☒ Own website ☒ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records

Laura Gilliam 7100 Plantation Rd. STE 18
Pensacola FL 32504 850-434-3157

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Laura Gilliam President/CEO	45.00 0.00			X				120,187	0	6,328
(2) Megan Burke Marketing Chair	1.00 0.00	X						0	0	0
(3) Matt Couch Director	1.00 0.00	X						0	0	0
(4) Tammy Davies Director	1.00 0.00	X						0	0	0
(5) Kendrick Doidge Director	1.00 0.00	X						0	0	0
(6) Naisy Dolar Director	1.00 0.00	X						0	0	0
(7) Deborah Douma Director	1.00 0.00	X						0	0	0
(8) Cedric Durre Director	1.00 0.00	X						0	0	0
(9) Peter Dyson Director	1.00 0.00	X						0	0	0
(10) Donna Edwards Director	1.00 0.00	X						0	0	0
(11) Tom Della Flora Director	1.00 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) John Floyd	1.00									
Director	0.00	X						0	0	0
(13) Jessica Griffen	1.00									
Director	0.00	X						0	0	0
(14) Clare Haenszel	1.00									
Treasurer	0.00	X						0	0	0
(15) Wesley Hall	1.00									
Director	0.00	X						0	0	0
(16) Larry Heringer	1.00									
Director	0.00	X		X				0	0	0
(17) Tony Kisner	1.00									
Secretary	0.00	X						0	0	0
(18) Wanda Kotick	1.00									
Director	0.00	X						0	0	0
(19) David Kuehl	1.00									
Director	0.00	X						0	0	0
1b Subtotal								120,187		6,328
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								120,187		6,328

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 1

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

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

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 97,673				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 1,429,987				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,215,146				
	g Noncash contributions included in lines 1a-1f	1g $ 24,209				
	h **Total.** Add lines 1a–1f		2,742,806			
Program Service Revenue		Business Code				
	2a Discounted Agency Rental		20,964	20,964		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f		20,964			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		20,681	20,681		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental inc. or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a	102,978	1,795,000			
	b Less: cost or other basis and sales exps. 7b	113,224	431,083			
	c Gain or (loss) 7c	-10,246	1,363,917			
	d Net gain or (loss)		1,353,671	1,353,671		
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a Other Income		5,045	5,045		
	b Designation Fee Income		2,851	2,851		
	c Merchandise Sales		6	6		
	d All other revenue					
	e **Total.** Add lines 11a–11d		7,902			
	12 **Total revenue.** See instructions		4,146,024	1,403,218	0	0

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	675,179	675,179		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	22,470	22,470		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	120,187	81,908	26,597	11,682
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,361,680	927,985	301,340	132,355
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	16,609	11,319	3,676	1,614
9 Other employee benefits	109,573	74,675	24,248	10,650
10 Payroll taxes	116,303	79,260	25,738	11,305
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	117,722	63,935	50,770	3,017
12 Advertising and promotion				
13 Office expenses	132,945	101,135	20,750	11,060
14 Information technology				
15 Royalties				
16 Occupancy	96,108	67,775	15,253	13,080
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	31,503	23,805	5,616	2,082
20 Interest	269		269	
21 Payments to affiliates	30,635	30,635		
22 Depreciation, depletion, and amortization	29,808	21,313	4,382	4,113
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Repairs	125,177	92,939	14,000	18,238
b Telephone	19,908	17,366	1,311	1,231
c Dues	14,214	8,195	4,532	1,487
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,020,290	2,299,894	498,482	221,914
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		509,517	1	716,181
	2	Savings and temporary cash investments		301,334	2	1,182,274
	3	Pledges and grants receivable, net		629,609	3	181,530
	4	Accounts receivable, net		370,484	4	445,961
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		2,292	8	2,292
	9	Prepaid expenses and deferred charges		75,752	9	31,260
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 990,288			
	b	Less: accumulated depreciation	10b 169,229	395,272	10c	821,059
	11	Investments—publicly traded securities		803,130	11	859,758
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	4,435
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		3,087,390	16	4,244,750
Liabilities	17	Accounts payable and accrued expenses		56,146	17	89,119
	18	Grants payable		551,580	18	610,808
	19	Deferred revenue		111,976	19	15,470
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		67,763	21	48,322
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	2,735
	26	**Total liabilities.** Add lines 17 through 25		787,465	26	766,454
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,713,203	27	2,891,934
	28	Net assets with donor restrictions		586,722	28	586,362
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		2,299,925	32	3,478,296
	33	Total liabilities and net assets/fund balances		3,087,390	33	4,244,750

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,146,024
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,020,290
3	Revenue less expenses. Subtract line 2 from line 1	3	1,125,734
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,299,925
5	Net unrealized gains (losses) on investments	5	52,637
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,478,296

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the 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		

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) Jack Lowrey	1.00									
Director	0.00	X						0	0	0
(21) Barbara MacNeil	1.00									
Director	0.00	X						0	0	0
(22) Amy Miller	1.00									
Board Chair	0.00	X						0	0	0
(23) Travis Morock	1.00									
Director	0.00	X						0	0	0
(24) Eric L. Myers	1.00									
Director	0.00	X						0	0	0
(25) Todd Philips	1.00									
Vice Chair	0.00	X						0	0	0
(26) Chris Scales	1.00									
Director	0.00	X						0	0	0
(27) Dan Schebler	1.00									
Director	0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

Section B. Independent Contractors

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(28) Patrice Whitten Development Chair	1.00 0.00	X						0	0	0
(29) Brian Wyer Director	1.00 0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

		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		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		

Section B. Independent Contractors

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

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

United Way of West Florida, Inc.

Employer identification number

59-0651076

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 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

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

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box 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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,155,772	3,190,751	3,300,774	2,332,400	2,742,806	14,722,503
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	3,155,772	3,190,751	3,300,774	2,332,400	2,742,806	14,722,503
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						14,722,503

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	3,155,772	3,190,751	3,300,774	2,332,400	2,742,806	14,722,503
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	23,917	23,907	17,854	18,154	20,681	104,513
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						14,827,016

12	Gross receipts from related activities, etc. (see instructions)	12	584,904
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	99.30%
15	Public support percentage from 2021 Schedule A, Part II, line 14	15	99.37%
16a	**33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization		☒
b	**33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization		☐
17a	**10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐
b	**10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐
18	**Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	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 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

United Way of West Florida, Inc.

Employer identification number

59-0651076

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,053,159	1,180,870	910,341	1,205,718	1,203,501
b Contributions			249,431		
c Net investment earnings, gains, and losses	62,996	-120,693	202,647	44,840	58,858
d Grants or scholarships					
e Other expenditures for facilities and programs			-174,693	-333,240	-49,722
f Administrative expenses	-6,339	-7,018	-6,856	-6,977	-6,919
g End of year balance	1,109,816	1,053,159	1,180,870	910,341	1,205,718

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

- a Board designated or quasi-endowment 66.94 %
- b Permanent endowment 33.06 %
- c Term endowment %

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

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

	Yes	No
3a(i) (i) Unrelated organizations		X
3a(ii) (ii) Related organizations		X
3b b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		15,000		15,000
b Buildings		758,224		758,224
c Leasehold improvements				
d Equipment		217,064	169,229	47,835
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				821,059

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

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

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

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

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

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

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Lease liabilities	2,735
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	2,735

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	4,194,628
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	52,637		
b	Donated services and use of facilities	2b	146,225		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	198,862
3	Subtract line 2e from line 1			3	3,995,766
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	150,258		
c	Add lines 4a and 4b			4c	150,258
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	4,146,024

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	3,016,257
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	146,225		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	146,225
3	Subtract line 2e from line 1			3	2,870,032
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	150,258		
c	Add lines 4a and 4b			4c	150,258
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	3,020,290

Part XIII Supplemental Information.

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

Part V, Line 4 - Intended Uses for Endowment Funds

The organization holds permanently restricted funds of $366,926 as of June 30, 2023. The organization can use the income therefrom for operations. The organization holds quasi-endowed funds of $742,890 as of June 30, 2023, for which the Board designated as a reserve fund, equivalent to 90 days of operations and are set aside in the event of future disasters or economic downturns in the community.

Part X - FIN 48 Footnote

United Way of West Florida, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been recognized. The Organization

Part XIII Supplemental Information *(continued)*

annually files federal information returns (Form 990), which are subject to possible examination by the taxing authorities until the expiration of the related statue of limitations, which is generally three years, for the years ended June 30, 2020 - June 30, 2023.

Management believes it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements and no returns are currently under examination.

Part XI, Line 4b - Revenue Amounts Included on Return - Other

Designated Contributions	$	150,258

Part XII, Line 4b - Expense Amounts Included on Return - Other

Direct Designations	$	150,258

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

United Way of West Florida, Inc.

Employer identification number

59-0651076

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
(1) ARC Gateway 3932 N 10th Ave Pensacola FL 32503	59-0940528	501c3	8,500				Designation/Alloc
(2) Autism Pensacola 10001 North Davis Highway, Bldg 1 Pensacola FL 32514	11-3643957	501c3	9,750				Designation/Alloc
(3) BigBrosBigSisters of NWFL 1320 Creighton Road Pensacola FL 32504	59-2996893	501c3	13,812				Designation/Alloc
(4) Boys & Girls Club of the Emerald Co 923 Denton Blvd NW Destin FL 32547	59-1267050	501c3	31,250				Designation/Alloc
(5) Capstone Adaptive Learning 2912 N E Street Pensacola FL 32501	59-0737912	501c3	38,000				Designation/Alloc
(6) Catholic Charities NWFL 11 North B St Pensacola FL 32502	59-3213644	501c3	22,250				Designation/Alloc
(7) Childrens Home Soc of FL 5766 S Semoran Blvd Orlando FL 32822	59-0192430	501c3	17,000				Designation/Alloc
(8) Council on Aging of WFL PO Box 17066 Pensacola FL 32522	59-1373939	501c3	50,250				Designation/Alloc
(9) Ecomfort Inc 2202 N Pace Blvd Pensacola FL 32505	20-8665559	501c3	9,750				Designation/Alloc

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

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

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.

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Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Every Child a Reader in Esc PO Box 71 Pensacola FL 32591	26-1200860	501c3	26,750				Designation/Alloc
(2) Favorhouse of NW FL 2001 W Blount St Pensacola FL 32501	59-2075120	501c3	16,950				Designation/Alloc
(3) Feeding the Gulf Coast 5248 Mobile South St Theodore AL 36582	63-0821997	501c3	5,750				Designation/Alloc
(4) Gulf Kids House 3401 N 12th Ave Pensacola FL 32503	59-3520130	501c3	8,750				Designation/Alloc
(5) Health&Hope Clinic 1718 E Olive Rd Pensacola FL 32514	26-4336638	501c3	35,464				Designation/Alloc
(6) Legal Svcs of North FL 1741 N Palafox St Pensacola FL 32501	51-0197090	501c3	44,406				Designation/Alloc
(7) Lutheran Svcs of NWFL 4610 W Fairfield Dr Pensacola FL 32506	59-2198911	501c3	21,700				Designation/Alloc
(8) Northwest Florida Community Outreac PO Box 37632 Pensacola FL 32526	55-0805293	501c3	11,457				Designation/Alloc
(9) Pace Ctr for Girls 1028 Underwood Ave Pensacola FL 32504	59-2414492	501c3	14,750				Designation/Alloc

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

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

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

United Way of West Florida, Inc.

Employer identification number

59-0651076

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Pensacola United Methodist Communit 2600 W. Strong St. Pensacola FL 32505	63-0302145	501c3	17,810				Designation/Alloc
(2) Santa Rosa Kids House 5643 Stewart St Milton FL 32570	20-1524354	501c3	22,250				Designation/Alloc
(3) United Methodist 2600 West Strong Street Pensacola FL 32505	63-0302145	501c3	11,750				Designation/Alloc
(4) Valerie's House Inc PO Box 1955 Fort Myers FL 33902	47-3701240	501c3	20,900				Designation/Alloc
(5) Various Donor Designations Various Various FL 32591		501c3	150,259				
(6) Various Other Entities < $5,000 Various Various FL 32591		501c3	47,421				Designation/Alloc
(7) YMCA of NW Fl PO Box 13170 Pensacola FL 32591	59-0624465	501c3	9,750				Designation/Alloc
(8)							
(9)							

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

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

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1	Emergency Assistance		22,470			
2						
3						
4						
5						
6						
7						

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

Part IV - Additional Information

United Way distributes grants through its annual Community Investment process, which includes solicitation of grant applications from our certified partner agencies. United Way volunteers to review all grant applications including review of application outcomes and measures. For any grants awarded, the recipient agency is required to provide semi annual reports detailing their accomplishments, in accordance with their original grant applications, including documenting their outcome results.

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

United Way of West Florida, Inc.

Employer identification number

59-0651076

Form 990, Part III, Line 4a - First Accomplishment

United Way of West Florida, Inc. manages a Community Investment process to distribute donor contributions to non-profits serving Escambia and Santa Rosa Counties that are affecting positive community changes in the areas of health, education, and financial stability. Our goals are to reduce obesity and unhealthy behaviors while increasing stable and healthy independent living, increasing reading proficiency and decreasing poverty while stabilizing families with an increase in banking, employability, and sustainable financial success. We awarded $480,000 to partner agency programs through this process. In addition, we participated Stuff the Bus which distributed funds to Escambia and Santa Rosa School County Districts for the purpose of school supplies. We also partnered with local television and radio stations for Miracles on Palafox, which distributed gift cards to low-income families.

Form 990, Part III, Line 4c - Third Accomplishment

2022 -2023 was a time of growth and expansion for the program provided by 211NWFL. We continually offer our free service to anyone in need who calls our easy to remember 211 number 24 hours a day, 7 days a week - including all holidays. Our service area expanded from 8 to 10 counties with the addition of 988 the Suicide and Crisit Lifeline. The expanded service area required an increase staff capacity to serve all 10 counties plus 988 calls. Staff included day to day phone coverage, resource vetting and trainers. The 211NWFL contracted service area for the Florida Veterans Support Line counties serves 10 counties and expanded services by

offering a monthly Coffee with a Vet program and employees degreed full time veteran care coordinators and 1 full time veteran recourse specialist. The 211NWFL public website is a resource data base that contains information on over 1,700 human services for veterans, mental health, food assistance, daycare, support groups, and more. Local nonprofits, school staff and case management specialists also have access to the database to help their clients that may not have immediate access to a telephone or the internet. 211NWFL, including 988 and the Florida Veteran Support Line, provided 100,575 referrals which impacted 59,555 individuals and 2,872 Veterans.

Form 990, Part III, Line 4d - All Other Accomplishments
United Way is involved with a number of other initiatives designed to support its missions, including the following:
Ambassador program - Ambassadors are volunteers who are "loaned" to United Way by their employers to serve as the primary advocates for UWWF through the workplace campaigns. The ambassador program is designed to help participants develop their leadership skills and understanding of the non-profit community through regular training seminars that feature community leaders and non-profit leaders. Nine (9) Ambassadors volunteered 99 hours during the 2022-2023 campaign season.
Day of Caring - Day of Caring is the largest single volunteer service in Escambia and Santa Rosa Counties. Local volunteers
are matched with non-profit agencies
and schools to spend a full day or half day working on a variety of service projects. In total, 558 volunteers contributed 2,384 hours of
volunteer labor, valued at an estimate $47,489.28 of community impact.

Name of the organization: United Way of West Florida, Inc.
Employer identification number: 59-0651076

SingleCare, formerly called Familywize is a longtime partner with the United Way system.

Working with nearly 1,000 United Ways dedicated to helping improve health and well-being of individuals, families, and communities. United Way helped 7,462 citizens save over $816,672.90 on prescription medicine during this fiscal year.

VITA - VITA is the Volunteer Income Tax Assistance program, managed by United Way serves Escambia and Santa Rosa Counties. The program uses training IRS certified volunteers to provide free tax preparation for low income individuals and families. In the last year, the VITA program prepared over 735 returns. The program saved users almost $161,700 in tax preparation fees.

RSVP - RSVP is a federally funded Retirement Senior Volunteer Program offered by United Way. Individuals 55 and older are matched with local volunteer sites recruited by United Way. RSVP offered 11 Lunch and Learn events plus one holiday party. The program recruited and maintained 39 unduplicated RSVP members who recorded 1,211.75 service hours.

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

A draft of the complete Form 990 is sent to all Board members prior to submission. Board members are asked to review the document and direct any questions to the Chief Financial Officer.

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

Part VI, Line 12c - All Board members are required to disclose annually,

Name of the organization: United Way of West Florida, Inc.

Employer identification number: 59-0651076

any potential conflicts of interest in a written disclosure document.

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

Part VI, Line 15a - The CEO's salary is reviewed and approved by the Board of Directors annually. The salary is compared to similar non-profits locally and within the United Way system for reasonableness.

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

Part VI, Line 15b - As a part of the annual budget process, the salaries of all staff, including the CEO and CFO, are reviewed by the Board's Finance committee and Human Resources committee.

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

United Way posts its most recently completed audited financial statements and Form 990 on its website for public inspection. In addition, the 990 is available on Guidestar.org and the organization is listed as a BBB accredited charity under the Better Business Bureau's Wise Giving Alliance.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Designated Contributions	$ -150,258
Direct Designations	$ 150,258

Form **8868**

(Rev. January 2022)

Department of the Treasury
Internal Revenue Service

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

▶ **File a separate application for each return.**

▶ **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-0047

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

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

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

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
United Way of West Florida, Inc.	59-0651076

Number, street, and room or suite no. If a P.O. box, see instructions.
7100 Plantation Rd. STE 18

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
Pensacola FL 32504

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

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

Laura Gilliam
7100 Plantation Rd. STE 18

- The books are in the care of ▶ Pensacola FL 32504

Telephone No. ▶ 850-434-3157 Fax No. ▶

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

1 I request an automatic 6-month extension of time until 05/15/24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☐ calendar year _____ or

▶ ☒ tax year beginning 07/01/22, and ending 06/30/23.

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

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

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

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

DAA

ELF History Report

Client ID: 33628
Name: United Way of West Florida, Inc.
TIN: 59-0651076
SubID/AckId/RIN: 50371120232820072973
Return Type: 990 US EXT

Elf Event	Date/Time	User ID	Comment
ELF extension file created	10/09/23 10:27AM	aclark	
ELF extension file selected for transmission	10/09/23 02:50PM	dneal	
ELF extension file transmitted to CS	10/09/23 02:50PM	dneal	
ELF extension ACK received, return accepted	10/09/23 04:22PM	bjohnson	Ack issued by agency:10/09/2023 Postmark 10/09/2023 3:50:56 PM ET ELF filename=33628.990_EXT.2022_0.US.XEF Accepted SubID=50371120232820072973 AltReturn:1

United Way of West Florida
Statement of Revenues and Expenditures
From 6/1/2023 Through 6/30/2023

	Current Period	Current YTD	Prior YTD	YTD Budget	YTD Budget Variance
Revenues					
Net Program Revenue					
Program Revenue	3,331.00	138,407.00	229,932.00	98,472.00	39,935.00
Program Expenses	0.00	(3,675.00)	(124,066.00)	0.00	(3,675.00)
Total Net Program Revenue	3,331.00	134,732.00	105,866.00	98,472.00	36,260.00
Net Grant Revenue					
Grant Revenue	311,540.00	1,449,334.00	745,255.00	989,762.00	459,572.00
Total Net Grant Revenue	311,540.00	1,449,334.00	745,255.00	989,762.00	459,572.00
Campaign Revenue					
United Way Campaign	144,543.00	1,241,648.00	1,386,385.00	1,675,000.00	(433,352.00)
Outside Campaigns	2,783.00	3,438.00	12,952.00	10,000.00	(6,562.00)
Pledge Loss Estimate	(8,077.00)	(77,561.00)	(74,383.00)	(134,000.00)	56,439.00
Desig Fees on Income Camp	(74.00)	(1,756.00)	(7,699.00)	0.00	(1,756.00)
Total Campaign Revenue	139,175.00	1,165,769.00	1,317,255.00	1,551,000.00	(385,231.00)
Sponsorships					
Diamond Donors	0.00	10,000.00	10,000.00	50,000.00	(40,000.00)
Other Sponsors	54,273.00	97,673.00	12,000.00	19,504.00	78,169.00
Total Sponsorships	54,273.00	107,673.00	22,000.00	69,504.00	38,169.00
Other Income					
Inventory Sales, Net	0.00	6.00	15.00	0.00	6.00
Interest on Cash Accts	51.00	76.00	12.00	0.00	76.00
Designation Fee Income	0.00	2,851.00	3,516.00	3,000.00	(149.00)
Gains/Losses on Disposal of	0.00	1,363,917.00	0.00	0.00	1,363,917.00
Other Income	245.00	5,045.00	105,301.00	13,000.00	(7,955.00)
Rental Income	4,700.00	20,964.00	1,800.00	1,800.00	19,164.00
Total Other Income	4,996.00	1,392,859.00	110,644.00	17,800.00	1,375,059.00
Total Revenues	513,315.00	4,250,367.00	2,301,020.00	2,726,538.00	1,523,829.00
Expenditures					
Allocations/Grants Awarded					
External Allocations	134,844.00	457,240.00	480,000.00	487,450.00	30,211.00
Campaign Designations	3,047.00	102,754.00	154,730.00	20,000.00	(82,754.00)
Other Grants and Awards	0.00	86,476.00	122,658.00	216,000.00	129,524.00
Total Allocations/Grants Awarded	137,891.00	646,470.00	757,388.00	723,450.00	76,981.00
Personnel Expenses					
Salaries and Wages	137,929.00	1,466,816.00	1,121,757.00	1,280,425.00	(186,391.00)
Payroll Taxes	9,563.00	116,302.00	93,601.00	105,680.00	(10,622.00)
Health Insurance	4,197.00	102,079.00	107,851.00	108,431.00	6,352.00
Life Insuarance	689.00	7,494.00	6,701.00	7,682.00	188.00
Retirement	1,273.00	16,609.00	15,666.00	17,932.00	1,323.00
Total Personnel Expenses	153,651.00	1,709,300.00	1,345,576.00	1,520,150.00	(189,150.00)
Direct Expenses					
Professional Services	7,789.00	113,915.00	73,285.00	76,223.00	(37,692.00)
Dues and Subscriptions	874.00	11,338.00	4,352.00	3,810.00	(7,528.00)
Insurance	135.00	1,618.00	4,258.00	3,050.00	1,432.00
Interest	154.00	269.00	422.00	0.00	(269.00)
Equipment Maintenance and	11,185.00	76,312.00	74,671.00	82,310.00	5,998.00
Office Supplies	9,791.00	15,601.00	2,562.00	2,850.00	(12,751.00)
Postage	830.00	1,091.00	2,076.00	1,785.00	694.00
Printing and Promotion	8,989.00	64,338.00	34,289.00	43,437.00	(20,901.00)
Staff Development	(607.00)	8,151.00	17,040.00	19,603.00	11,452.00
Telephone	507.00	10,987.00	33,080.00	17,499.00	6,512.00
Travel	3,528.00	23,352.00	14,019.00	16,477.00	(6,875.00)
Volunteer Expense	0.00	6,996.00	4,535.00	6,050.00	(946.00)
Licenses and Govt Fees	30.00	1,439.00	123.00	75.00	(1,364.00)
Meals	(445.00)	11,191.00	4,775.00	11,723.00	532.00
Miscellaneous	(127.00)	7,015.00	1,181.00	1,048.00	(5,967.00)

United Way of West Florida
Statement of Revenues and Expenditures
From 6/1/2023 Through 6/30/2023

Total Direct Expenses	42,633.00	353,613.00	270,668.00	285,940.00	(67,673.00)
Overhead Expenses					
Professional Services	0.00	2,051.00	84.00	0.00	(2,051.00)
Dues and Subscriptions	1,978.00	33,511.00	46,496.00	42,886.00	9,375.00
Insurance	2,350.00	43,589.00	46,500.00	46,505.00	2,916.00
Occupancy	3,581.00	49,581.00	40,131.00	39,435.00	(10,146.00)
Equipment Maintenance and	12,138.00	50,185.00	5,667.00	1,080.00	(49,105.00)
Office Supplies	0.00	535.00	266.00	300.00	(235.00)
Postage	23.00	272.00	257.00	300.00	28.00
Telephone	275.00	8,921.00	17,041.00	17,701.00	8,780.00
Depreciation	1,192.00	29,808.00	34,796.00	32,000.00	2,192.00
Licenses and Govt Fees	0.00	387.00	(127.00)	599.00	212.00
Total Overhead Expenses	21,537.00	218,840.00	191,111.00	180,806.00	(38,034.00)
Total Expenditures	355,712.00	2,928,223.00	2,564,743.00	2,710,346.00	(217,876.00)
Operating Income (Loss)	157,603.00	1,322,144.00	(263,723.00)	16,192.00	1,741,705.00
Gains (Losses) on Investments					
Investment Gains (Losses)	29,698.00	62,996.00	(120,693.00)	0.00	62,996.00
Total Gains (Losses) on Investments	29,698.00	62,996.00	(120,693.00)	0.00	62,996.00
Net Income (Loss)	187,301.00	1,385,140.00	(384,416.00)	16,192.00	1,804,701.00

FINANCIAL STATEMENTS

UNITED WAY OF WEST FLORIDA, INC.

JUNE 30, 2022

C O N T E N T S

	Page
INDEPENDENT AUDITOR'S REPORT	2 - 3
AUDITED FINANCIAL STATEMENTS:	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8 - 18

BROWN THORNTON ◆ PACENTA & Company, P.A.

Certified Public Accountants

Business & Financial Consultants

Michael D. Thornton, Shareholder
Jan M. Pacenta, Shareholder
Catherine T. Bond, Officer
John R. Dunaway, Of Counsel
Russell F. Lentz, Officer
Sandy J. Queen, Officer
Sean K. Quigley, Officer

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
United Way of West Florida, Inc.
Pensacola, Florida

Opinion

We have audited the accompanying financial statements of United Way of West Florida, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 United Way of West Florida, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 United Way of West Florida, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue

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

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

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

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

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

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

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

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

Report on Summarized Comparative Information

We have previously audited the United Way of West Florida, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 16, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Brown Thornton Pacenta & Company, P.A.

Pensacola, Florida
February 16, 2023

STATEMENT OF FINANCIAL POSITION

UNITED WAY OF WEST FLORIDA, INC.

June 30, 2022
(with comparative totals for 2021)

ASSETS

	2022	2021
ASSETS		
Cash and cash equivalents	$ 560,822	$ 1,168,912
Pledges receivables, net	629,609	589,362
Accounts receivable	267,568	245,641
Employee retention credit receivable	102,916	-
Prepaid expenses and other	78,044	81,319
Investments	1,053,159	1,180,870
Property and equipment, net	395,272	383,239
Total assets	$ 3,087,390	$ 3,649,343

LIABILITIES AND NET ASSETS

LIABILITIES		
Due to designated agencies	$ 68,102	$ 42,947
Allocations payable	483,478	700,000
Custodial funds payable	67,763	31,183
Accounts payable	12,104	26,055
Accrued expenses	44,042	43,974
Deferred revenue	111,976	76,503
Capital lease obligation	-	-
Total liabilities	787,465	920,662
NET ASSETS		
Without donor restrictions	1,713,203	2,180,358
With donor restrictions	586,722	548,323
Total net assets	2,299,925	2,728,681
Total liabilities and net assets	$ 3,087,390	$ 3,649,343

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

STATEMENT OF ACTIVITIES

UNITED WAY OF WEST FLORIDA, INC.

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

	2022			
	Net Assets Without Restriction	Net Assets With Donor Restriction	Total	2021 Total
Public support and revenue				
Gross campaign results	$ 1,259,957	$ 136,428	$ 1,396,385	$ 1,665,365
Less donor designations	(154,730)	-	(154,730)	(137,372)
Less provision for uncollectibles	(74,534)	-	(74,534)	(70,921)
Net campaign results	1,030,693	136,428	1,167,121	1,457,072
In-kind contributions	149,567	-	149,567	159,367
Contributions from outside service area	12,952	-	12,952	3,937
Investment return	(127,699)	-	(127,699)	195,799
Grants, contracts and program revenues	73,752	923,435	997,187	1,701,993
Other income	7,913	-	7,913	929,890
	1,147,178	1,059,863	2,207,041	4,448,058
Net assets released from restrictions				
Satisfaction of time and purpose	1,021,464	(1,021,464)	-	-
Total public support and revenues	2,168,642	38,399	2,207,041	4,448,058
Expenses				
Program services:				
Gross funds awarded/distributed	935,841	-	935,841	1,618,244
Less donor designations	(154,730)	-	(154,730)	(137,372)
Net funds awarded/distributed	781,111	-	781,111	1,480,872
Allocation expenses	53,591	-	53,591	55,439
Information and referral	735,727	-	735,727	259,374
Impact initiatives	205,174	-	205,174	857,836
Volunteer services	104,887	-	104,887	177,159
Total program services	1,880,490	-	1,880,490	2,830,680
Support services				
Fundraising	291,771	-	291,771	273,573
Organizational administration	423,841	-	423,841	438,283
Total supporting services	715,612	-	715,612	711,856
Payments to UW National	39,695	-	39,695	42,759
Total expenses	2,635,797	-	2,635,797	3,585,295
Change in net assets	(467,155)	38,399	(428,756)	862,763
Net assets, beginning of year	2,180,358	548,323	2,728,681	1,865,918
Net assets, end of year	$ 1,713,203	$ 586,722	$ 2,299,925	$ 2,728,681

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

STATEMENT OF FUNCTIONAL EXPENSES

UNITED WAY OF WEST FLORIDA, INC.

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

	Program Services						Supporting Services			2022	2021
	Gross Funds Awarded/ Distributed	Allocation Services	Impact Initiatives	Information and Referral	Volunteer Services	Total Program Services	Fundraising	Organizational Administration	Total Supporting Services	Total Expenses	Total Expenses
Expenses											
Gross funds awarded/distributed	$ 935,841	$ -	$ -	$ -	$ -	$ 935,841	$ -	$ -	$ -	$ 935,841	$1,618,244
Less donor designations	(154,730)	-	-	-	-	(154,730)	-	-	-	(154,730)	(137,372)
Net funds awarded/distributed	781,111	-	-	-	-	781,111	-	-	-	781,111	1,480,872
Depreciation	-	1,068	2,150	17,040	3,446	23,704	5,087	6,005	11,092	34,796	37,028
Dues and subscriptions	-	378	800	5,257	1,055	7,490	1,831	1,833	3,664	11,154	9,785
Interest	-	-	-	-	-	-	-	422	422	422	323
Maintenance and repairs	-	12,321	40,592	17,694	5,797	76,404	9,975	16,209	26,184	102,588	125,401
Occupancy	-	3,032	6,325	43,873	8,708	61,938	16,029	12,922	28,951	90,889	78,204
Other	-	246	3,750	794	1,083	5,873	1,770	3,223	4,993	10,866	13,463
Personnel expenses	-	34,919	75,208	559,327	70,839	740,293	186,285	316,082	502,367	1,242,660	1,467,739
Postage	-	9	84	197	31	321	305	1,708	2,013	2,334	3,736
Printing and promotion	-	145	41,427	11,756	3,412	56,740	54,595	22,737	77,332	134,072	105,547
Professional services	-	656	31,509	16,750	8,307	57,222	11,025	32,956	43,981	101,203	152,888
Staff development	-	217	1,739	21,798	73	23,827	1,411	5,821	7,232	31,059	3,081
Supplies	-	9	61	143	543	756	357	1,714	2,071	2,827	8,190
Telephone	-	591	1,529	41,098	1,593	44,811	3,101	2,209	5,310	50,121	56,279
Total expenses, net of national dues	$ 781,111	$ 53,591	$ 205,174	$ 735,727	$ 104,887	$ 1,880,490	$ 291,771	$ 423,841	$ 715,612	2,596,102	3,542,536
Payments to UW National										39,695	42,759
Total expenses										$2,635,797	$3,585,295

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

STATEMENT OF CASH FLOWS

UNITED WAY OF WEST FLORIDA, INC.

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

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (428,756)	$ 862,763
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	34,796	37,026
(Gain) loss on disposal of property	-	(858,888)
Gain on sale of securities	(46,122)	(58,144)
Unrealized (gain) loss on investments	184,957	(126,766)
Provision for uncollectible accounts	-	176,163
Change in assets and liabilities		
Decrease (increase) in operating assets:		
Pledges receivable-net	(40,247)	(65,901)
Accounts receivable	(21,927)	(165,098)
Prepaid expenses	(99,641)	(34,947)
Increase (decrease) in operating liabilities:		
Due to designated agencies	25,155	(31,670)
Allocations payable	(216,522)	143,018
Custodial funds payable	36,580	12,665
Accounts payable	(13,951)	(40,164)
Accrued expenses	68	9,294
Deferred revenue	35,473	76,503
Net cash used by operating activities	(550,137)	(64,146)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds on sale of securities	232,166	183,238
Purchases of investments	(243,290)	(268,857)
Acquisition of equipment	(46,829)	-
Proceeds on sale of property	-	928,074
Net cash used by investing activities	(57,953)	842,455
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on capital lease	-	(869)
Net cash used by financing activities	-	(869)
NET (DECREASE) INCREASE IN CASH	(608,090)	777,440
Cash and equivalents, beginning of year	1,168,912	391,472
Cash and equivalents, end of year	$ 560,822	$ 1,168,912

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

NOTE A - ORGANIZATION

United Way of West Florida, Inc. (the Organization) began as Greater Pensacola United Fund, Inc., in 1944, and as United Way of Escambia County, Inc., through May 28, 2019. The Organization increased its service area to include its neighboring county on March 6, 2019. A local volunteer Board of Directors governs the Organization. The mission of the Organization is uniting our community and leveraging resources to improve lives.

The Organization works with community partners, including a network of partner agencies, businesses, schools, governments, and other funding sources to raise funds through an annual campaign to raise support for participating agencies.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Statement Presentation - The Organization reports information regarding its financial position and activities according to two classes of net assets.

   Net Assets Without Donor Restrictions - not subject to donor-imposed stipulations.
   Net Assets With Donor Restrictions - subject to donor-imposed stipulations.

   Net assets are classified based on externally imposed restrictions, if any, that may or may not be met by actions of management or by the passage of time.

2. Basis of Accounting - The Organization prepares its financial statements on the accrual basis of accounting, following accounting principles generally accepted in the United States of America for nonprofit organizations.

3. Cash and Cash Equivalents - For the purposes of the statements of cash flows, the Organization considers investments in highly liquid debt instruments with original maturities of three months or less to be cash equivalents. The Organization does not include cash held within its separate investment accounts (see note D) as cash and equivalents.

4. Contributions - The Organization records contributions as with or without restrictions, depending on the existence and/or nature of any donor restrictions. Donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without restrictions and are reported as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same fiscal year are reported as net assets without restrictions.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pledges Receivable - Pledges receivable are unconditional promises to give. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Conditional promises to give are not included as support until such time as the conditions are substantially met. There were no conditional promises made to the Organization during the year ended June 30, 2022. An allowance for uncollectible pledges receivable is provided based on management's estimate using prior collection history and current economic conditions.

6. Accounts Receivable - Accounts receivable consist primarily of grants or amounts due from providing services or goods. Management believes no allowance for doubtful accounts is necessary.

7. Investments - Investments are stated at fair value. Donated investments are recorded at fair value at the date of the gift.

8. Property and Equipment - Property and equipment are carried at cost or, if donated, at fair market value on date of gift. The Organization capitalizes asset acquisitions over $5,000. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets as follows:

Buildings and improvements	15 - 30 years
Furniture and fixtures	5 - 10 years
Equipment	5 - 7 years

9. Program Revenue - The Organization adopted Accounting Standards Update No. 2014-19, *Revenue from Contracts with Customers (Topic 606)*, which affects contracts with customers to transfer goods or services.

   Revenue related to exchange transactions is recognized as goods and/or services are provided and is based on the amount expected to be received in exchange for those goods and/or services. The Organization recognizes client service revenue in the period in which performance obligations under its contracts are satisfied by transferring services to clients. The Organization measures the performance obligation on the date the services are provided to clients and third-party payers are sent.

10. Impairment of Long-Lived Assets - Management reviews asset carrying amounts whenever events or circumstances indicate that such carrying amounts may not be recovered. If such assets are considered impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair market value of the assets. As of June 30, 2022, none of the Organization's long-lived assets were considered to be impaired

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Due to Designated Agencies - Donors contributing to the Organization may choose to designate that all or part of their contributions be distributed to specific agencies. These transactions are reported in the statement of activities as part of the Organization's campaign results and are then deducted to arrive at the net campaign revenue. Amounts deducted are carried as liabilities, net of an estimated allowance for uncollectible amounts, until paid to the designated agencies.

12. Donated Services and Materials - During the year ended June 30, 2022, an estimated 9,135 hours were volunteered by employees or local workplaces and unaffiliated volunteers participating in various volunteer activities, including but not limited to: Day of Caring, Stuff the Bus, Communities Caring at Christmas, Miracle on Palafox, the United Way Community Investment Process, and the United Way Ambassador Program. No value has been recognized for these volunteer hours in the financial statements, because the criteria established by the Financial Accounting Standards Board (FASB) for recognition of such volunteer efforts have not been satisfied.

    Donated services including media space (television and radio airtime and newspaper print space) are recorded if the services received created or enhanced long-lived assets, or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

    Donated materials and supplies are recorded at fair value at the date of donation.

13. Grants - The Organization records grant revenue over the period of the award and the provisions of the grant determine the timing of the revenue recognition. Grant expenses are recognized when incurred. Amounts that have been awarded but not received are recorded as grant receivable.

14. Allocation of Functional Expenses - The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been estimated and allocated among the programs and supporting services benefited based on management's best judgement.

15. Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Income Taxes - United Way of West Florida, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been recognized. The Organization annually files federal information returns (Form 990), which are subject to possible examination by the taxing authorities until the expiration of the related statute of limitations, which is generally three years, for the years ended June 30, 2020 through 2022.

    Management believes it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements and no returns are currently under examination.

17. Financial Instruments - The Organization's financial instruments include cash, pledges and accounts receivable, certain investments, designated/allocations payable, accounts payable, accrued expenses, and capital lease obligations. The carrying values of cash, pledges and accounts receivable, designated/allocations payable, accounts payable and accrued expenses approximate their fair values due to their short-term nature. The carrying value of capital lease obligations approximates fair value due to their bearing interest at rates that approximate current market rates for notes with similar maturities and credit quality.

18. Comparative Financial Information - The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

    Certain accounts and activities in the prior year information have been reclassified to conform to the presentation in the current year financial statements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

19. New Accounting Pronouncements - In February 2016, the FASB issued ASU 2016-02, Leases, which requires lessees to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by leases with lease terms of more than twelve months. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee will continue to primarily depend on its classification as a finance or operating lease. However, unlike current U.S. GAAP, which requires only capital leases to be recognized on the statement of financial position, ASU 2016-02 will require both types of leases to be recognized on the statement of financial position. ASU 2016-02 also requires disclosures about the amount, timing, and uncertainty of cash flows arising from leases. These disclosures include qualitative and quantitative requirements, providing additional information about the amounts recorded in the financial statements. This standard is effective for fiscal periods beginning after December 15, 2021. The Organization plans to adopt this ASU for its year ending June 30, 2023.

20. Events Occurring After the Reporting Date - The Organization has evaluated events and transactions that occurred between June 30, 2022 and February 16, 2023, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE C - PLEDGES RECEIVABLE

Pledges receivable and changes in the allowance for uncollectible amounts during the year ended June 30, 2022, are summarized as follows:

Pledges receivable	$	740,055
Allowance for uncollectible pledges:		
Balance - beginning of year		132,340
Add provision for uncollectible pledges		-
Deduct write-off of net uncollectible pledges and amounts received from prior campaigns		(21,894)
Balance - end of year		110,446
Pledges receivable - net	$	629,609

No discount has been applied to the pledge receivable balance at June 30, 2022, as all pledges are collectible within one year.

NOTE D - INVESTMENTS

The Fair Value Measurements (FASB Accounting Standards Codification 820-10) provides a framework for measuring fair value under generally accepted accounting principles. Fair Value Measurements establishes a fair value. This hierarchy consists of three broad levels; Level 1 consists of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 consists of observable inputs other than quoted prices for identical assets; and Level 3 consists of significant unobservable inputs and have the lowest priority. The Organization measures fair value using Level 1 inputs; there were no Level 2 or Level 3 inputs at June 30, 2022.

Fair value of assets measured on a recurring basis at June 30, 2022, are as follows:

	Fair Value	Level 1
Mutual funds - equity	$ 461,404	$ 461,404
Mutual funds - fixed income	307,212	307,212
	$ 768,616	$ 768,616

Cost, fair value and unrealized gains from acquisition until June 30, 2022, for assets held as investments are summarized as follows:

	Cost	Fair Value	Unrealized Gains (Losses)
Cash	$ 284,543	$ 284,543	$ -
Mutual funds - equity	383,695	461,404	77,709
Mutual funds - fixed income	340,678	307,212	(33,466)
	$ 1,008,916	$ 1,053,159	$ 44,243

Cash in the money market account for the year ended June 30, 2022, is $250,029.

NOTE D - INVESTMENTS (Continued)

Investment return for the year ended June 30, 2022, is summarized as follows:

Dividends and interest	$	18,154
Realized gains on sales of securities		46,122
Less investment expense		(7,018)
		57,258
Unrealized gains on investments		(184,957)
Investment return	$	(127,699)

Investments at June 30, 2022, were included in the following net assets accounts:

Without restrictions	$	686,233
With restrictions		366,926
	$	1,053,159

NOTE E - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2022:

Land	$	23,088
Building improvements		1,143,825
Furniture and fixtures		56,923
Furniture and equipment		149,058
		1,372,894
Less accumulated depreciation		(977,622)
Property and equipment - Net	$	395,272

Depreciation expense totaled $34,796 for the year ended June 30, 2022.

NOTE F - DESIGNATIONS AND ALLOCATIONS PAYABLE

Due to designated agencies, allocations payable and custodial funds payable at June 30, 2022 represent either designations by donors or allocations payable as determined by the Organization. These amounts are all due and payable within one year.

NOTE G - OPERATING LEASE

The Organization maintains an operating lease agreement for office equipment. Obligations under operating leases are recorded in the statement of activities. The monthly operating lease payments are $110 per month through August 1, 2025. The future minimum lease payments are as follows:

Years Ending June 30,	Amounts
2023	$ 1,320
2024	1,320
2025	1,320
2026	220
Thereafter	-
	$ 4,180

NOTE H - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted at June 30, 2022 for the following purposes or periods:

Subject to expenditure for specified purpose:	
Grants, fiscal agent funds, and other initiatives	$ 143,259
Achieve Escambia	72,287
Time	4,250
Total subject to expenditure for specified purpose	219,796
Endowment subject to Organization's spending policy and appropriation:	
Endowment funds (see Note I)	366,926
	$ 586,722

NOTE H - NET ASSETS WITH DONOR RESTRICTIONS (Continued)

Net assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified as follows:

Grants, fiscal agent funds, and other initiatives	$ 745,255
Campaign pledges, other gifts	35,772
Annual Meeting, Miracle on Palafox, Stuff the Bus and Day of Caring	240,437
	$ 1,021,464

NOTE I - ENDOWMENT FUNDS

Contributions to the endowment fund are subject to donor restrictions that stipulate the original principal of the gift is to be held in perpetuity with the income therefrom available as a contribution to the campaign each year. Income includes market value changes (unrealized and realized) and interest and dividends. The income therefrom is considered as an increase in net assets without restrictions since the Organization deems the restriction as met in the same reporting period. Any market declines below the original contributions are shown as a reduction in net assets without restrictions.

The Organization has adopted investment and spending policies for endowment assets that attempt to provide campaign contributions for the United Way of West Florida, Inc. Under these policies, as approved by the Board of Directors, endowment assets are invested in a manner that is intended to produce long-term growth of capital without undue exposure to risk.

The composition and changes in endowment funds for the year ended June 30, 2022, are as follows:

Endowments:	
Endowment net assets, beginning of year	$ 366,926
Investment income	8,666
Net unrealized and realized gains (losses)	(42,174)
Investment expenses	3,350
Amounts appropriated	30,157
Endowment net assets, end of year	$ 366,926

NOTE J - IN-KIND GIFTS

In-kind gifts include contributions of tangible and intangible personal property and were expensed as follows for the year ended June 30, 2022:

Printing, media advertising and promotion	$ 56,157
Donated goods for events	28,325
Operating supplies and expenses	65,085
	$ 149,567

NOTE K - EMPLOYEE BENEFIT PLAN

The Organization sponsors a 401K retirement plan through their employee leasing company. The plan covers substantially all the Organization's employees who have met certain service requirements. Employees' vesting is based on a five-year schedule. Employer contributions are 50% of employee contributions with a 3% cap on the employer match and amounted to $15,666 during the year ended June 30, 2022.

NOTE L - RELATED PARTIES

Due to designated agencies represents the amount of contributions pledged and designated to other non-profit organizations, including the Organization's member agencies.

The Organization is required to make payments for membership privileges to the related national organization. For the year ended June 30, 2022, payments to national were $39,695.

NOTE M - CONCENTRATION OF RISK

The standard FDIC coverage is $250,000 at each financial institution. As of June 30, 2022, the Organization maintained cash balances of $338,009 in excess of FDIC coverage.

NOTE N - RISKS AND UNCERTAINTIES

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the statement of net assets.

Each year the Organization records a provision for uncollectible pledges which is estimated based on past collection experience and current economic conditions. It is at least reasonably possible that changes in this estimate in the near term could be material to the financial statements.

NOTE O - LIQUIDITY AND AVAILABILITY

The Organization's primary source of support is income from contributions. The Organization has a policy to manage its liquidity following three guiding principles: operating within a prudent range of financial stability; maintaining adequate liquidity to fund near-term operations; and maintaining sufficient resources to provide reasonable assurance that long-term operations will be maintained. The following table reflects the Organization's financial assets reduced by amounts not available for general expenditures within one year:

Financial Assets	
Cash and equivalents	$ 560,822
Receivables	1,000,093
Investments	1,053,159
Total	2,614,074
Less those unavailable for general expenditure within one year, due to:	
Net assets with donor restrictions	(586,722)
Financial assets available to meet cash needs	$ 2,027,352

General Fund 001

Be Ready Alliance Coordinating for Emergencies (BRACE)

2

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025
ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- **Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.**
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- **Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns**, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- **Plan to expend funds within 12 months**.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, **operating deficits**, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in **original Word format or a direct PDF of the Word document. Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- __ Submit a fully completed Agency Funding Request Application
- __ Submit a copy of your organization's current W-9
- __ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- __ Submit a copy of your organization's **2022 or 2023 tax return (**Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- __ Submit a copy of your **organization's most recent 3 years of financial statements, with audit if applicable**. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: __Community Organizations Active in Disaster, Inc. dba Be Ready Alliance Coordinating for Emergencies (BRACE)

Agency Address: _150 West Maxwell St., Pensacola, FL 32501

Program Name for which funding is being requested: _Resilient Escambia

Amount Requested: $__125,000

Program Contact: _____Dr. Nick Jackson, CEO,

Contact Email: ___njackson@bereadyalliance.org

Contact Phone: (_850_) _610-7957

25-Word Description of Program: Lead and coordinate partner organizations and citizens in disaster prevention, preparedness, response, and recovery to make Escambia County safer, stronger, and more resilient to disasters.

How many years has your organization been providing services in the County? ____18_____

How many years has your organization received funding from the County? _____7_____

Explain how receiving funds from the County would have a significant impact on your organization:

- BRACE will utilize funding to continue to fulfill responsibilities outlined in the MOU with Escambia County to assist with public safety in all phases of disaster.
- Funding will be used to maintain readiness and capacity to coordinate the registration, referral, and activation of 30,000+ volunteers in BRACE's role as Lead Organization in the Escambia County Comprehensive Emergency Management Plan (CEMP) for Emergency Support Function 15 (Volunteers and Donations).
- BRACE will use funding to support efforts of engaging Escambia County citizens who are most vulnerable in disaster readiness and preparation. These efforts include community outreach targeting veterans, individuals with disabilities, and socioeconomically disadvantaged neighborhoods to provide training, supplies, and support to ensure these community members have their basic disaster needs met.
- BRACE will facilitate and build the capacity of disaster preparation programming to improve disaster resilience in Escambia County. BRACE will use funding to continue the following programs in Escambia County as outlined by FEMA and the Department of Homeland Security's Ready Initiative:
    - Community Emergency Response Team (CERT): The Community Emergency Response Team (CERT) program educates volunteers about disaster preparedness for the hazards that may impact our area and trains them in basic disaster response skills such as: fire safety, light search and rescue, team organization, and disaster medical operations. CERT offers a consistent, nationwide approach to volunteer training and organization that professional responders can rely on during disaster situations, allowing them to focus on more complex tasks. BRACE provides a CERT bag equipped with necessary supplies (safety equipment, first aid, tools) to respond to an emergency to all volunteers who complete CERT training. This program is an asset to Escambia County as a disaster can occur at any time, and properly trained volunteers can be a key factor in reduction of loss of life in the first hours, days, and weeks following a disaster.
    - Teen CERT: BRACE is dedicated to engaging youth in CERT training to instill the importance of disaster and response in younger generations. Teen CERT prepares teenagers to be able to effectively organize as volunteers, assist in evacuations, give assistance to survivors, provide damage assessment information, support shelter operations, and assist with crowd control.
    - Citizen Corps: The Citizen Corps program includes a national network of more than 1,200 state, local, and tribal Citizen Corps Councils that bring together local

government, businesses, and community leaders who work to prepare their communities for disaster and to make them more resilient. These Councils harness the power of every individual through education, training, and volunteer service to make communities, safer, stronger, and better prepared to respond to the hazards and threats facing their community. BRACE serves as the coordinator for the Citizen Corps Council in Escambia County. In this role, BRACE drives local citizen participation by coordinating Citizen Corps programs, developing community emergency action plans, assessing possible threats and identifying local resources. BRACE will be hosting the Northwest Florida Advanced Citizen Corps Academy, a two-day training and conference centered around readiness, response, and recovery efforts in relation to the threats of terrorism, public health issues, storms, and disasters of all kinds.

- You Are the Help Until Help Arrives: BRACE coordinates "You Are the Help Until Help Arrives," a 1.5 hour FEMA-developed course centered around immediate emergency response efforts. This course prepares individuals to safely provide emergency care in the event of an accident. According to a recent National Academies of Science study, trauma is the leading cause of death for Americans under age 46. Because life-threatening injuries require immediate action, this training teaches individuals how to recognize and treat life-threatening conditions such as airway obstruction, excessive bleeding, and shock until medical personnel arrive on the scene.
- BRACE is providing a disaster preparedness workshop that brings partner organizations together to speak on topics ranging from legal aid readiness, basic first aid, fair housing issues, mitigation, and how to organize your neighborhood before a disaster occurs. These events provide neighborhoods with a more thorough understanding of the needs and ability to be one week ready.
- Will partner with local after school programs and various summer programs in order to offer children in Escambia County disaster preparedness in a fun way with the BRACE Pelican Preparedness Program and FEMA ReadyKids Program.

- BRACE will assist the County, American Red Cross, and other organizations with disaster sheltering responsibilities by using funds to provide background checked CERT and Citizen Corps members with additional shelter operations training to help overcome staffing shortages in local shelters.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: _____N/A_____

Briefly discuss how last year's funds were used? _____N/A_____

_____

_____

_____

_____

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? ___N/A_____

_____

_____

_____

_____

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

- Under the new leadership of BRACE, in November 2023 Escambia County Emergency Management asked BRACE to become their Fiscal Agent. This request reflects the level of respect Emergency Management holds for the work we produce and the faith they have in our responsibility. This oversight of donations and grant dollars is currently being completed at 0% interest. Other agencies in similar situations charge from 7 to 15 percent annually. BRACE is officially the fiscal agent with an MOU Agreement dated February 22, 2024.
- Funds will be used to fulfill public safety responsibilities in support of Escambia County Emergency Management detailed in the BRACE/Escambia County MOU.
- County Financial support will be used to staff the coordination and lead of Emergency Support Function 15 (Volunteers & Donations) as described in the Escambia County Comprehensive Emergency Management Plan.
- Funding will also be utilized to support Escambia County Emergency Management in preparing for the registration and coordinating of disaster volunteers and volunteer teams supporting disaster preparedness, response, and recovery as the County's Lead Organization for Emergency Support Function 15 – Volunteers & Donations.

- County support will also be used to assist the County, American Red Cross and other organizations with disaster sheltering responsibilities by coordinating cross training of Community Emergency Response Team and Citizen Corps volunteers to help overcome staffing shortages in local shelters.
- Continue to lead and maintain Escambia County's capacity and capability to register and refer up to 30,000+ faith-based affiliated volunteers in response to major disasters threatening or impacting our community.
- Conduct training and maintain readiness to coordinate disaster recovery assistance if our community is impacted by a disaster by repairing the damaged homes of low-income families.
- Coordinate youth emergency preparedness by training 50 participants in TEEN CERT. BRACE is currently in talks with the Escambia County School District to have the Teen CERT program offered at all Escambia County high schools as part of 2024-25 curriculum. This program has the potential of impacting hundreds of teens across the county so this number may increase significantly.
- Educating 2,100 children about disaster readiness.
- Lead and coordinate advanced training of CERT volunteers and Citizen Corp members to provide a local volunteer resource to supplement county staff during emergencies and support Escambia County Emergency Management in meeting unmet needs.
- Conduct internet based cyber security training and exercises and provide resources to participants in partnership with the FloridaWest Economic Development Alliance
- Secure $15,000 in matching Federal disaster preparedness grants from FEMA to support Citizen Corps and CERT programs in Escambia County.
- Provide a liaison between the Region 1 Domestic Security Task Force and BRACE partners to enhance awareness and readiness for terrorist activity and to inform and educate the general public on the "See Something - Say Something" guidance by Homeland Security.
- To engage BRACE partners in readiness efforts to serve as "Points of Dispensing" during pandemics and other health emergencies and to mobilize volunteers to assist with the prophylaxis effort.

Is your program a governmental function or requirement? If a governmental request, please cite regulatory/statutory requirement. Please explain:

- Yes, BRACE directly provides assistance to Public Safety and Emergency Management to protect lives, health and property through services to Escambia County as defined by the Memorandum of Understanding between BRACE and Escambia County.
- BRACE serves as Lead Organization in the Escambia County Comprehensive Emergency Management Plan (CEMP) for Emergency Support Function 15 (Volunteers & Donations).
    - "The mission of Emergency Support Function 15 is to coordinate the efficient and

effective utilization of affiliated and unaffiliated volunteers and donated resources and information necessary to meet the needs of the impacted area(s) of Escambia County following a disaster or other incident of significance." – Escambia County CEMP

- BRACE also provides support for mass care (disaster sheltering and feeding operations) to the lead organization for Emergency Support Function 6 (Mass Care).
    - "The mission of Emergency Support Function 6 is to coordinate mass care, emergency assistance, and select human services to meet the needs of a disaster survivors." – Escambia County CEMP
- BRACE functions as the program facilitator for FEMA and Department of Homeland Security training initiatives, including CERT, Teen CERT, and Citizen Corps.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:

- · There are no similar programs in Escambia County. BRACE is the only recognized "Community Organizations Active in Disaster" (COAD) in Escambia County.
- · BRACE is the recognized coordinator of the voluntary, non-profit and faith-based organizations that partner with Escambia County, the City of Pensacola and the Town of Century to assist disaster survivors in their recovery.
- · BRACE represents voluntary and faith-based organizations throughout the county as the Escambia County based member organization of the Florida Voluntary Organizations Active in Disaster (Florida VOAD)

    o This membership enables BRACE to request disaster assistance from the 61 national members of the National Voluntary Organizations Active in Disaster (NVOAD), that are among the first to provide emergency assistance following major disasters. These would include muck-outs and emergency home repairs such as applying roof tarps.

- As the local administrator of the COAD, BRACE is the coordinator of the Escambia Long Term Recovery Group (LTRG) and the efforts of voluntary and faith-based organizations during recovery from disasters ensuring that each sector of our community is represented fairly. In this role BRACE leads monthly meetings during blue skies to ensure the community and partners are collaborating and ready for action when called upon. In gray skies, BRACE coordinates the transfer of LTRG resources from community partners, donations and disaster grant funding, ensuring that the unmet needs of our community's low-income residents are met.
- BRACE has more than 250 partner organizations that serve as a force multiplier in support of emergency management in times of disaster or major emergency. Partners include United Way of West Florida, Council on Aging, Habitat for Humanity of Pensacola, Catholic Charities, Salvation Army, Greater Pensacola Chamber of Commerce, Gulf Coast Minority Chamber of Commerce, University of West Florida, and many, many more.
- · BRACE has been recognized by FEMA through its Individual and Community Preparedness Awards Program more frequently than any other locally based non-profit disaster organization in the United States. We have received three top awards and ten honorable mentions; primarily because of our effectiveness in engaging partners to collectively accomplish what none could do alone.
- · BRACE is frequently cited by leadership of the Florida Division of Emergency Management as a best practice in the state in engaging the whole community in ensuring maximum disaster readiness.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: *Only salaries directly related to the approved program are eligible for funding.*

- · Percentage for salaries/administrative costs: 60%
- · Percentage for direct programming costs: 40%

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

- A reduction in funding would result in BRACE's reduced capacity and capability to provide services due to the Department of Homeland Security/FEMA and the Florida Division of Emergency Management.
- BRACE's ability to continue to fulfill the responsibilities outlined in the MOU it completed with Escambia County for disaster preparedness, response and recovery is dependent upon receipt of full Escambia County funding. It would require comprehensive revision if funding was insufficient to meet the responsibilities defined in the Agreement.
- According to FEMA, every $1 spent on preparedness activities (including mitigation) saves $6 in future losses, so any funds not received would have a compounded negative impact upon the resilience of our community.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

- BRACE uses Escambia County funding as a match for Corporation for National and Community Service (CNCS) financial support and in-kind donations:
- $21,063 match for 16 full-time VISTA members- $1 in match provides $34 in in-kind donations based on the "Independent Sector" rate of volunteers valued at $27.41/ hour.
- $53,500 match for costs associated with sponsoring the only disaster-focused AmeriCorps VISTA program in Florida- $1 in match provides .55 cents in funding ratio.

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for.

- BRACE is requesting $10,000 from the Florida Power and Light Company Foundation to support the Escambia County Citizen Corps Council and cover costs associated with hosting the Northwest Florida Advanced Citizen Corps Academy. If these grants are awarded, BRACE will increase its capacity to engage Escambia County in the Citizen Corps Council to more effectively accomplish the mission of Resilient Escambia.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

2.

Goals and Metrics Scorecards	FY 21-22	FY 22-23	FY 23-24	% of Change
1. Reduce loss of life, injury, property damage, economic loss, and environmental impact of future disasters by 10% by facilitating training programs in Escambia County and engaging local and national organizations to mobilize up to 30,000 volunteers in disaster response efforts.				(% change only reflects first quarter)
*Volunteers Attending Training	896	383	795	108%
*Volunteer Training Hours	4423	2542	3222	26.8%
*Volunteers Capable to Mobilize and Engage	30,000	30,000	30,000	100%
*Volunteers Mobilized (Hurricanes Irma, Michael, Nate, Sally, Ian, Idalia, and Tornado Pensacola Beach)	286	138	8	N/A
Volunteer Hours Mobilized	5720 hrs	1690 hrs	413 hrs	N/A
2. To enhance the disaster resilience of Escambia County by 20% through targeted outreach to inform, educate, and train residents on disaster preparedness, response, recovery, and mitigation measures.				
*Outreach Events to inform, educate and train residents including social media	103 events 22,000 social media	92 events 23,900 social media	112 events 84,000 social media	22% events 250% social media
*Residents Attending Outreach Events	5,769	4,173	7,362	76%

3. Establish a culture of emergency preparedness by increasing youth engagement in disaster preparedness activities by 20% that will ensure a generation of citizens prepared for future disasters.				
Children/Youth attending Emergency Preparedness Activities	3391	940	1,847	96%

3. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Reduce loss of life, injury, property damage, economic loss, and environmental impact of future disasters by 10% by facilitating training programs in Escambia County and engaging local and national organizations to mobilize up to 30,000 volunteers in disaster response efforts.	
*Volunteers Attending Training	300
*Volunteer Training Hours	2,000
*Volunteers Capable to Mobilize and Engage	30,000
2. To enhance the disaster resilience of Escambia County by 20% through targeted outreach to inform, educate, and train residents on disaster preparedness, response, recovery and mitigation measures.	
*Outreach Events to inform, educate and train residents	50
*Social Media Outreach	16,000
*Residents Attending Outreach Events	4,500
3. Establish a culture of emergency preparedness by increasing youth engagement in disaster preparedness activities by 20% that will ensure a generation of citizens prepared for future disasters.	1,000

4. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY24
1. Reduce loss of life, injury, property damage, economic loss, and environmental impact of future disasters by 10% by facilitating training programs in Escambia County and engaging local and national organizations to mobilize up to 30,000 volunteers in disaster response efforts.	
*Volunteers Attending Training	150
*Volunteer Training Hours	1,000
*Volunteers Capable to Mobilize and Engage	30,000
2. To enhance the disaster resilience of Escambia County by 20% through targeted outreach to inform, educate, and train residents on disaster preparedness, response, recovery and mitigation measures.	
*Outreach Events to inform, educate and train residents	25 events
*Social media outreach	10,000
*Residents Attending Outreach Events	3,500
3. Establish a culture of emergency preparedness by increasing youth engagement in disaster preparedness activities by 20% that will ensure a generation of citizens prepared for future disasters.	500

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$ 71,391.54	$ 67,985.00	$ 50,000.00
Programmatic Income	$ 2,457.60	$ 0	$ 0
County Funding/Direct Contribution	$ 0	$ 0	$ 125,000.00
County Funding by Other Source (a)	$ 0	$0	$ 0
City Funding	$ 19,467.31	$ 40,000.00	$ 25,000.00
Local Non-Profit Funding	$ 0	$ 13,000.00	$ 10,000.00
State Funding	$ 0	$ 0	$ 0
Federal Funding	$ 50,573.15	$ 56,500.00	$ 54,000.00
Memberships	$ 0	$ 0	$ 0
Investment Income	$ 43.21	$ 60,000.00	$ 47,000.00
Other Income (b) In-Kind Income	$ 177,570.48	$ 245,500.00	$ 294,894.00
Total Income	$ 321,503.29	$ 482, 985.00	$ 605,894.00
	$	$	$
	$	$	$

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _Not applicable_

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. ____With each fiscal year, BRACE received in-kind donations from AmeriCorps that totaled the community service hours provided by Volunteers In-Service to America (VISTA) to Escambia County. _

_____

_____

_____

_____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	3	3	6
Salaries and Wages	$ 197,491.68	$ 202,760.00	$ 335,000.00
Employee Benefits	$ 0	$ 5,600.00	$ 5,600.00
Professional Services	$ 36,835.14	$ 32,900.00	$ 30,000.00
Contractual Services	$ 7,177.85	$ 23,500.00	$ 18,000.00
Travel Expenses	$ 5,049.64	$ 7,895.00	$ 5,000.00
Rentals and Leases	$ 14,754.50	$ 15,864.84	$ 12,000.00
Communication	$ 7,898.36	$ 7,000.00	$ 8,000.00
Postage and Freight	$ 224.48	$ 100.00	$ 150.00
Repair and Maintenance	$ 0	$ 0	$ 0
Printing and Binding	$ 2,594.95	$ 1,000.00	$ 3,500.00
Marketing and Promotion	$ 1,842.54	$ 2,500.00	$ 2,500.00
Fuel	$ 8,388.67	$ 4,180.00	$ 6,000.00
Supplies	$2,988.90	$ 3,000.00	$ 3,000.00
Event Expenses	$ 35,009.30	$ Not Separated Out	$ 25,000.00
Capitalizable Assets for County Funding (a)	$ 0	$ 0	$ 0
Other Expenses (b)	$ 215,040.98	$ 313,041.16	$ 173,000.00
Total Expenses	$ 694,101.05	$ 619,341.00	$ 626,750.00
Net Income - (Revenue minus Expense)	$(-372,597.76)	$ (-136,356.00)	$ (-20,856.00)

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. ____N/A_____

(b) Please explain any request listed in the "Other Expenses" line item. _____Other Expenses include In-Kind Expenses of $173,000.00_____

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? _BRACE operates on a Fiscal Year July 1- June 30_____
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements._____ The expense table includes recently added staff that was not included in the financial statement at the time of its completion, as well as operational/general expenses to BRACE's LLC._____
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? _____N/A_____
4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Dr. Nick Jackson	CEO	$100,000
Robin Bridges	VISTA Supervisor	$ 61,950
Ashley Peck	Finance Support Manager	$ 25,515
		$
		$

5. Please provide the total amount of cash and investments on hand. _____CDs: $1,287,902.48 & Bank Accounts: $159,027.54_____
6. Does your organization charge fees for services? If so, provide a list of fees charged.
    - BRACE does not currently charge fees for services.
7. Does your organization require background checks from volunteers and staff?
    - BRACE requires background checks from staff, VISTA members, and office volunteers. In order for volunteers to be deployed outside of the areas to respond to a disaster, they must pass a background check as well.

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: ____N/A_____

1. What is your agency's Strategic Plan? _____

_____

_____

_____

_____

_____

_____

_____

2. How many jobs were created this year over last year by zip code? _____

_____

_____

_____

_____

_____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

3. Was there any increase in membership for the local chambers? _____

4. What are your agency's statistics on business creation and minority businesses by zip code? _____

5. Can we reduce the taxpayer subsidy? _____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Nick Jackson
Name

CEO 3/26/24
Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Community Organizations Active in Disaster Inc.

2 Business name/disregarded entity name, if different from above.

DBA as BRACE

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

150 W. Maxwell Street

6 City, state, and ZIP code

Pensacola, FL 32501

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

2	0	–	4	8	1	5	8	9	1

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Nick Jackson **Date** 3/12/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 23 2006

COMMUNITY ORGANIZATIONS ACTIVE IN
DISASTER INC
C/O PATRICIA D LOTT
25 W CEDAR ST
PENSACOLA, FL 32502

Employer Identification Number:
20-4815891
DLN:
17053160016046
Contact Person:
RENEE RAILEY NORTON ID# 31172
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
April 24, 2006
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
June 30, 2010

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

DEC 12 2006

COMMUNITY ORGANIZATIONS ACTIVE IN

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)
Statute Extension

efile Public Visual Render **TIN: 20-4815891**

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 07-01-2021 , and ending 06-30-2022

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

C Name of organization
COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 150 WEST MAXWELL STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32501

D Employer identification number
20-4815891

E Telephone number
(850) 444-7135

G Gross receipts $ 3,342,555

F Name and address of principal officer:
MICHELLE LUCKETT
150 WEST MAXWELL STREET
PENSACOLA, FL 32501

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number ▶

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.BEREADYALLIANCE.ORG/

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2006

M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
TO REDUCE THE LOSS OF LIFE, INJURY, PROPERTY DAMAGE,ENVIRONMENTAL IMPACT, AND ECONOMIC LOSS DUE RESULTING FROM DISASTERS THROUGH COMMUNICATION, COOPERATION, COLLABERATION, AND COORDINATION BETWEEN PRIVATE, PUBLIC, AND NON-PROFIT ORGANIZATIONS ACTIVE IN ONE OR MORE PHASES OF EMERGENCY MANAGEMENT.

Activities & Governance

2	Check this box ▶ ☐		
3	Number of voting members of the governing body (Part VI, line 1a)	**3**	18
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	18
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	**5**	0
6	Total number of volunteers (estimate if necessary)	**6**	1,017
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**	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	381,711	925,646
9	Program service revenue (Part VIII, line 2g)	513,271	410,708
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	41	965,753
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,905	6,125
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	911,928	2,308,232

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	362,008	355,907
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶2,233		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	505,140	813,698
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	867,148	1,169,605
19	Revenue less expenses. Subtract line 18 from line 12	44,780	1,138,627

	Beginning of Current Year	End of Year

Net Assets / Fund Balanc			
20	Total assets (Part X, line 16)	1,853,318	1,991,706
21	Total liabilities (Part X, line 26)	1,114,987	114,748
22	Net assets or fund balances. Subtract line 21 from line 20	738,331	1,876,958

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

2023-05-01
Signature of officer — Date

MICHELLE LUCKETT EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		2023-04-27		P00150049

Firm's name ▶ BROWN THORNTON PACENTA & COMPANY PA — Firm's EIN ▶ 59-3478013

Firm's address ▶ PO BOX 12484 PENSACOLA, FL 32591 — Phone no. (850) 434-3146

May the IRS discuss this return with the preparer shown above? (see instructions) . . . . . ☑ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2021)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO REDUCE THE LOSS OF LIFE, INJURY, PROPERTY DAMAGE,ENVIRONMENTAL IMPACT, AND ECONOMIC LOSS DUE RESULTING FROM DISASTERS THROUGH COMMUNICATION, COOPERATION, COLLABERATION, AND COORDINATION BETWEEN PRIVATE, PUBLIC, AND NON-PROFIT ORGANIZATIONS ACTIVE IN ONE OR MORE PHASES OF EMERGENCY MANAGEMENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 381,365 including grants of $) (Revenue $ 410,708)

HERITAGE OAKS MOBILE HOME PARK - PROVIDING MITIGATED MANUFACTURED HOUSING FOR LOW INCOME RESIDENTS, SUPPORTED BY WRAP AROUND SERVICES, INCLUDING CASE MANAGEMENT, FINANCIAL LITERACY TRAINING, YOUTH CHARACTER BUILDING SERVICES AND RECREATION. DURING THE YEAR ENDED JUNE 30, 2022, THE HERITAGE OAKS MOBILE HOME PARK WAS SOLD.

4b (Code:) (Expenses $ 16,999 including grants of $) (Revenue $)

PREPAREDNESS & MITIGATION - ENHANCING RESILIENCE THROUGH A COMMUNITY BASED DISASTER COALITION, WITH EMPHASIS ON EMERGENCY PREPAREDNESS & PUBLIC SAFETY EDUCATION, FINANCIAL LITERACY AND STABILITY THROUGH TRAINING, DRILLS AND EXERCISES FOR CHILDREN, YOUTH, TEENS AND ADULTS AND THE COORDINATION OF CITIZEN CORPS AND COMMUNITY EMERGENCY RESPONSE TEAM (CERT), MAKING THE COMMUNITY SAFER, STRONGER AND BETTER PREPARED FOR EMERGENCIES OF ALL KINDS, ENHANCE ECONOMIC STABILITY AND SERVE AS A FORCE MULTIPLIER FOR EMERGENCY MANAGEMENT.

4c (Code:) (Expenses $ 531,972 including grants of $) (Revenue $)

RESPONSE & DEEPWATER HORIZON - COORDINATION OF HUMAN SERVICES FOR INDIVIDUALS AND FAMILIES IMPACTED BY EMERGENCIES OR DISASTER THROUGH A COMMUNITY BASED DISASTER COALITION RESPONSIBLE FOR VOLUNTEERS AND DONATIONS THAT INCLUDES PROVIDING CHILDCARE FOR FIRST RESPONDERS, PROVISION OF EMERGENCY SERVICES FOR PERSONS WITH DISABILITIES, THE HOMEBOUND AND OTHERS WITH FUNCTIONAL NEEDS LIKE LANGUAGE BARRIERS AND COORDINATE VOLUNTEERS AND DONATIONS DURING MAJOR EMERGENCIES.

(Code:) (Expenses $ 81,287 including grants of $) (Revenue $)

RECOVERY - WORKING WITH OTHER ORGANIZATIONS TO FACILITATE OR PROVIDE ACTIVATION OF A LONG-TERM RECOVERY COMMITTEE, HUMAN SERVICES REFERRALS AND SOURCES,VOLUNTEER MANAGEMENT, DONATIONS MANAGEMENT, ADVOCACY FOR SURVIVORS, AND ONGOING REVIEW AND UPDATING OF CASE MANAGEMENT PRACTICES AND SERVICES. FAITH-BASED - WORKING WITH THE FAITH-BASED MINISTRY IN EMERGENCY MANAGEMENT TO ARRANGE MEALS, LIMITED DONATIONS MANAGEMENT, DISTRIBUTIONS OF WATER, ETC.

4d	Other program services (Describe in Schedule O.) (Expenses $ 81,287 including grants of $) (Revenue $)				
4e	**Total program service expenses** ▶	1,011,623			

Part IV **Checklist of Required Schedules**

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

	valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*			
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	**15**		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	**16**		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	**17**		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	**18**		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	**19**		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No

Part IV **Checklist of Required Schedules** *(continued)*

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

32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	**2b**			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*	**3b**			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**			No
b	If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as				

g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		No
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		No
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		No
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		No
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 — **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities — **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders — **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) — **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. — **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans — **13b**			
c	Enter the amount of reserves on hand — **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		No
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**		No
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	**17**		

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	18		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	18		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?				No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?				No
6	Did the organization have members or stockholders?				No

7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**		No

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

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

Section C. Disclosure

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

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

☑ Own website ☑ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
▶MICHELLE LUCKETT 150 WEST MAXWELL STREET PENSACOLA, FL 32501 (850) 444-7135

Form **990** (2021)

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee)

who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRIAN NALL CHAIR	5.00	X		X				0	0	0
(2) DR BEN STUBBS VICE CHAIR	5.00	X		X				0	0	0
(3) MIKE EDDINS SECRETARY	5.00	X		X				0	0	0
(4) TOM HILTON TREASURER	5.00	X		X				0	0	0
(5) MICHELLE LUCKETT EXECUTIVE DI	40.00	X						81,000	0	0
(6) DAVID LISTER FORMER BOARD	5.00	X						0	0	0
(7) BUZZ RITCHIE BOARD MEMBER	5.00	X						0	0	0
(8) SUE STRAUGHN BOARD MEMBER	5.00	X						0	0	0
(9) NICOLE COXWELL BOARD MEMBER	5.00	X						0	0	0
(10) DUSTI STUDER BOARD MEMBER	5.00	X						0	0	0
(11) ELLEN PEPPLER BOARD MEMBER	5.00	X						0	0	0
(12) DIANE JENNINGS BOARD MEMBER	5.00	X						0	0	0
(13) MARALEE SARTAIN BOARD MEMBER	5.00	X						0	0	0
(14) MARTHA DESPOSITO BOARD MEMBER	5.00	X						0	0	0
(15) MELISSA STOKER	5.00									

BOARD MEMBER		X						0	0	0
(16) DOUG REHM BOARD MEMBER	5.00	X						0	0	0
(17) CHARLENE DAMRON BOARD MEMBER	5.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) EAMMON WHEELOCK BOARD MEMBER	5.00	X						0	0	0
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								81,000		

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

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

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**		No

Section B. Independent Contractors

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

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

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

Part VIII **Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
1a	Federated campaigns .	**1a**			
b	Membership dues . .	**1b**			
c	Fundraising events . .	**1c**			
d	Related organizations	**1d**			
e	Government grants (contributions) 337,458	**1e**			
f	All other contributions, gifts, grants, and similar amounts not included above 588,188	**1f**			
g	Noncash contributions included in lines 1a - 1f:$ 150,888	**1g**			
h	**Total.** Add lines 1a-1f . . . . . ▶ 925,646				
Program Service Revenue		Business Code			
2a	HERITAGE OAKS RENTAL INCOME	531110	410,708			410,708
b						
c						
d						
e						
f	All other program service revenue.					
g	**Total.** Add lines 2a–2f ▶		410,708			

Other Revenue

3 Investment income (including dividends, interest, and other similar amounts)			76			76
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
		(i) Real	(ii) Personal			
6a Gross rents	6a					
b Less: rental expenses	6b					
c Rental income or (loss)	6c					
d Net rental income or (loss)						
		(i) Securities	(ii) Other			
7a Gross amount from sales of assets other than inventory	7a		2,000,000			
b Less: cost or other basis and sales expenses	7b		1,034,323			
c Gain or (loss)	7c		965,677			
d Net gain or (loss)				965,677	965,677	
8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a CREDIT CARD REWARDS		900099		6,125	6,125	
b						
c						
d All other revenue						
e Total. Add lines 11a–11d				6,125		
12 Total revenue. See instructions				2,308,232	971,802	410,784

Form **990** (2021)

Part IX **Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	81,000	60,581	20,419	
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	274,907	166,413	108,494	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	38,225	38,225		
c Accounting	34,066	30,451	3,615	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion				
13 Office expenses	27,663	23,476	4,187	
14 Information technology				
15 Royalties				
16 Occupancy	12,387	10,775	1,612	
17 Travel	16,013	12,011	2,001	2,001
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,850	4,850		
20 Interest	11,965	11,965		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	35,935	35,576	359	
23 Insurance	62,098	55,888	6,210	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DIRECT ASSISTANCE	402,545	402,097	448	
b UTILITIES	104,160	104,160		
c OUTSIDE CONTRACT SERVICES	22,333	21,215	1,118	
d TELEPHONE	12,543	11,289	1,254	

e	All other expenses	28,915	22,651	6,032	232
25	**Total functional expenses.** Add lines 1 through 24e	1,169,605	1,011,623	155,749	2,233
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720).				

Part X **Balance Sheet**

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

				(A) Beginning of year		(B) End of year
Assets	**1**	Cash–non-interest-bearing		296,055	**1**	1,557,905
	2	Savings and temporary cash investments		407,611	**2**	288,124
	3	Pledges and grants receivable, net		35,496	**3**	122,532
	4	Accounts receivable, net		13,848	**4**	2,600
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			**5**	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			**6**	
	7	Notes and loans receivable, net			**7**	
	8	Inventories for sale or use			**8**	
	9	Prepaid expenses and deferred charges		27,662	**9**	19,350
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	**10a** 37,435			
	b	Less: accumulated depreciation	**10b** 37,297	1,057,174	**10c**	138
	11	Investments—publicly traded securities			**11**	
	12	Investments—other securities. See Part IV, line 11			**12**	
	13	Investments—program-related. See Part IV, line 11			**13**	
	14	Intangible assets			**14**	
	15	Other assets. See Part IV, line 11		15,472	**15**	1,057
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		1,853,318	**16**	1,991,706
Liabilities	**17**	Accounts payable and accrued expenses		33,372	**17**	70,326
	18	Grants payable			**18**	
	19	Deferred revenue		224,491	**19**	44,422
	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		766,667	**23**	
	24	Unsecured notes and loans payable to unrelated third parties		55,318	**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		35,139	**25**	
	26	**Total liabilities.** Add lines 17 through 25		1,114,987	**26**	114,748
nd Balances		**Organizations that follow FASB ASC 958, check here ▶ ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		732,834	**27**	1,876,958
	28	Net assets with donor restrictions		5,497	**28**	
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and				

Net Assets or Fu	**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		738,331	**32**	1,876,958
	33 Total liabilities and net assets/fund balances		1,853,318	**33**	1,991,706

Form **990** (2021)

Part XI **Reconcilliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	**1**	2,308,232
2	Total expenses (must equal Part IX, column (A), line 25)	**2**	1,169,605
3	Revenue less expenses. Subtract line 2 from line 1	**3**	1,138,627
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	**4**	738,331
5	Net unrealized gains (losses) on investments	**5**	
6	Donated services and use of facilities	**6**	
7	Investment expenses	**7**	
8	Prior period adjustments	**8**	
9	Other changes in net assets or fund balances (explain in Schedule O)	**9**	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	**10**	1,876,958

Financial Statements and Reporting

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

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

Form **990** (2021)

Return to Form

Software ID:

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Form 990, Special Condition Description:

Special Condition Description

efile Public Visual Render | ObjectId: 202331189349301763 - Submission: 2023-04-28 | TIN: 20-4815891

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS INC

Employer identification number
20-4815891

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

f Enter the number of supported organizations . . . . . .

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

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

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Page 2

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	**(a)** 2017	**(b)** 2018	**(c)** 2019	**(d)** 2020	**(e)** 2021	**(f)** Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . .						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	**(a)** 2017	**(b)** 2018	**(c)** 2019	**(d)** 2020	**(e)** 2021	**(f)** Total
7 Amounts from line 4. .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2020 Schedule A, Part II, line 14 . . . . . **15**

16a **33 1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **33 1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

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

Page 3

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	**(a)** 2017	**(b)** 2018	**(c)** 2019	**(d)** 2020	**(e)** 2021	**(f)** Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .	241,113	352,899	315,315	381,711	925,646	2,216,684
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	4,442	34,235	11,295	16,905	6,125	73,002
3 Gross receipts from activities that are not an unrelated trade or business under section 513	443,217	457,390	476,973	512,621	410,708	2,300,909
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	688,772	844,524	803,583	911,237	1,342,479	4,590,595
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.)						4,590,595

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	**(a)** 2017	**(b)** 2018	**(c)** 2019	**(d)** 2020	**(e)** 2021	**(f)** Total
9 Amounts from line 6. . .	688,772	844,524	803,583	911,237	1,342,479	4,590,595
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. .	79	67	57	41	76	320
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	79	67	57	41	76	320
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.). .	688,851	844,591	803,640	911,278	1,342,555	4,590,915

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2021 (line 8, column (f) divided by line 13, column (f))	**15**	99.990 %
16	Public support percentage from 2020 Schedule A, Part III, line 15	**16**	99.990 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2021** (line 10c, column (f) divided by line 13, column (f))	**17**	0 %
18	Investment income percentage from **2020** Schedule A, Part III, line 17	**18**	0 %

19a **33 1/3% support tests-2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☑

b **33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

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

Part IV **Supporting Organizations**

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

Section A. All Supporting Organizations

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

the organization had excess business holdings). | 10b | | |

Schedule A (Form 990) 2021

Page 5

Part IV **Supporting Organizations** (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

- **a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- **b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- **c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

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

			Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described 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**		

Schedule A (Form 990) 2021

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	**1**		
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*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 85% of line 1	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	**3**		
4 Enter greater of line 2 or line 3	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	**6**		

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

Schedule A (Form 990) 2021

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

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

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

Schedule A (Form 990) (2021)

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

Facts And Circumstances Test

Return Reference	Explanation

Schedule A (Form 990) 2021

Additional Data

Return to Form

Software ID:

Software Version:

efile Public Visual Render TIN: 20-4815891

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization	**Employer identification number**
COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS INC	20-4815891

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

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

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in

money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

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

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

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

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

Name of organization	**Employer identification number**
COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS INC	20-4815891

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		$ RESTRICTED	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash

			(Complete Part II for noncash contributions.)
(a) No.	**(b) Name, address, and ZIP + 4**	**(c) Total contributions**	**(d) Type of contribution**
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	**(b) Name, address, and ZIP + 4**	**(c) Total contributions**	**(d) Type of contribution**
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	**(b) Name, address, and ZIP + 4**	**(c) Total contributions**	**(d) Type of contribution**
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2021)

Name of organization	**Employer identification number**
COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS INC	20-4815891

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
COMMUNITY ORGANIZATIONS ACTIVE
IN DISASTERS INC

Employer identification number
20-4815891

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

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

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

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

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

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

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

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

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

(e) Transfer of gift	
Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

Schedule B (Form 990) (2021)

Additional Data

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization	**Employer identification number**
COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS INC	20-4815891

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

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

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

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

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

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

- ☐ Preservation of land for public use (e.g., recreation or education)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X . . . . . ▶ $ _____

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other .....

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

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

f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ▶ .....

b Permanent endowment ▶ .....

c Term endowment ▶ .....

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

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

		Yes	No
(i) Unrelated organizations	**3a(i)**		
(ii) Related organizations	**3a(ii)**		
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	**(a)** Cost or other basis (investment)	**(b)** Cost or other basis (other)	**(c)** Accumulated depreciation	**(d)** Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		6,638	6,500	138
e Other		30,797	30,797	
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶				138

Schedule D (Form 990) 2021

Page 3

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

(a) Description of investment	**(b)** Book value	**(c)** Method of valuation: Cost or end-of-year market value
(1)		

(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

Part IX **Other Assets.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

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

1.	**(a)** Description of liability	**(b)** Book value
(1) Federal income taxes		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☑

Schedule D (Form 990) 2021

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			**1**	2,463,720
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	**2a**			
b	Donated services and use of facilities	**2b**	155,488		
c	Recoveries of prior year grants	**2c**			
d	Other (Describe in Part XIII.)	**2d**			
e	Add lines **2a** through **2d**			**2e**	155,488
3	Subtract line **2e** from line **1**			**3**	2,308,232
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			**5**	2,308,232

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**	1,325,093
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	**2a**	155,488		
b	Prior year adjustments	**2b**			
c	Other losses	**2c**			
d	Other (Describe in Part XIII.)	**2d**			
e	Add lines **2a** through **2d**			**2e**	155,488
3	Subtract line **2e** from line **1**			**3**	1,169,605
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			**5**	1,169,605

Supplemental Information

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

Return Reference	
SCHEDULE D, PAGE 3, PART X	THE ORGANIZATION BELIEVES THAT ANY TAX POSITIONS IT HAS TAKEN OR EXPECTS TO TAKE THAT ARE MORE-LIKELY-THAN-NOT SUSTAINABLE, AS DESCRIBED IN THE CODIFICATION, WOU NOT BE MATERIAL TO THE FINANCIAL STATEMENTS TAKEN AS A WHOLE. ACCORDINGLY, NO LIABILITY HAS BEEN PROVIDED FOR UNRECOGNIZED TAX BENEFITS, NOR HAS ANY INTEREST PENALTY BEEN ACCRUED.

Schedule D (Form 990) 2021

Additional Data

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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 the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS INC

Employer identification number
20-4815891

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (DEBTS FORGIVEN)	X	2	148,650	SPECIFIED AMOUNTS
26	Other ▶ (SUPPLIES)	X	1	2,238	FAIR VALUE
27	Other ▶ ( )				
28	Other ▶ ( )				

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

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

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

Return Reference	Explanation

Additional Data

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Software ID:

Software Version:

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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS INC

Employer identification number
20-4815891

Return Reference	Explanation
FORM 990 - ORGANIZATIONS MISSION	TO REDUCE THE LOSS OF LIFE, INJURY, PROPERTY DAMAGE,ENVIRONMENTAL IMPACT, AND ECONOMIC LOSS DUE RESULTING FROM DISASTERS THROUGH COMMUNICATION, COOPERATION, COLLABERATION, AND COORDINATION BETWEEN PRIVATE, PUBLIC, AND NON-PROFIT ORGANIZATIONS ACTIVE IN ONE OR MORE PHASES OF EMERGENCY MANAGEMENT.
FORM 990, PAGE 2, PART III, LINE 4D	RECOVERY - WORKING WITH OTHER ORGANIZATIONS TO FACILITATE OR PROVIDE ACTIVATION OF A LONG-TERM RECOVERY COMMITTEE, HUMAN SERVICES REFERRALS AND SOURCES,VOLUNTEER MANAGEMENT, DONATIONS MANAGEMENT, ADVOCACY FOR SURVIVORS, AND ONGOING REVIEW AND UPDATING OF CASE MANAGEMENT PRACTICES AND SERVICES. FAITH-BASED - WORKING WITH THE FAITH-BASED MINISTRY IN EMERGENCY MANAGEMENT TO ARRANGE MEALS, LIMITED DONATIONS MANAGEMENT, DISTRIBUTIONS OF WATER, ETC.
FORM 990, PAGE 6, PART VI, LINE 11B	THE FORM 990 IS CIRCULATED TO THE BOARD EITHER IN PERSON DURING A SCHEDULED BOARD MEETING OR VIA EMAIL FOR REVIEW AND APPROVAL BEFORE BEING FILED.
FORM 990, PAGE 6, PART VI, LINE 12C	DUE TO THE HIGH RELIANCE ON VOLUNTEERS AND IN-KIND DONATIONS, THE VOLUME OF ACTUAL FINANCIAL TRANSACTIONS IS LOW. THEREFORE, STAFF AND THE EXECUTIVE COMMITTE, BASED ON THEIR KNOWLEDGE OF THE BUSINESS AFFILIATIONS OF BOARD MEMBERS AND STAFF, ARE ABLE TO EFFECTIVELY IDENTIFY CIRCUMSTANCES WHERE A CONFLICT OF INTEREST MAY ARISE AND TAKE ACTION TO ENSURE COMPLIANCE WITH THE POLICY. STAFF AND THE EXECUTIVE COMMITTEE OBTAIN KNOWLEDGE OF BUSINESS AFFILIATIONS THROUGH VARIOUS MEANS, INCLUDING AN ANNUAL DISCLOSURE PROCESS.
FORM 990, PAGE 6, PART VI, LINE 15A	THE EXECUTIVE COMMITTEE, WHICH IS INDEPENDENT OF THE EXECUTIVE DIRECTOR AND DIRECTOR OF OPERATIONS & READINESS, CONSIDERED COMPARATIVE DATA FROM OTHER NON-PROFITS. THIS COMPARATIVE DATA INCLUDED FORM 990 INFORMATION AS WELL AS OUR PROFESSIONAL KNOWLEDGE GATHERED FROM DEALING WITH NONPROFITS. THE EXECUTIVE COMMITTEE MINUTES REFLECT THE DECISION MADE AFTER DELIBERATION.
FORM 990, PAGE 6, PART VI, LINE 15B	THE EXECUTIVE COMMITTEE, WHICH IS INDEPENDENT OF THE EXECUTIVE DIRECTOR AND DIRECTOR OF OPERATIONS & READINESS, CONSIDERED COMPARATIVE DATA FROM OTHER NONPROFITS. THIS COMPARATIVE DATA INCLUDED FORM 990 INFORMATION AS WELL AS OUR PROFESSIONAL KNOWLEDGE GATHERED FROM DEALING WITH NONPROFITS. THE EXECUTIVE COMMITTEE MINUTES REFLECT THE DECISION MADE AFTER DELIBERATION.
FORM 990, PAGE 6, PART VI, LINE 19	DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS INC

Employer identification number
20-4815891

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

(a)	(b)	(c)	(d)	(e)	(f)

Name, address, and EIN (if applicable) of disregarded entity	Primary activity	Legal domicile (state or foreign country)	Total income	End-of-year assets	Direct controlling entity
(1) BRACE LLC 150 W MAXWELL ST PENSACOLA, FL 32501	VOLUNTEER	FL	410,708		COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS

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	(g) No

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50135Y **Schedule R (Form 990) 2021**

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) Disproprtionate 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

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 orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)**annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		
b Gift, grant, or capital contribution to related organization(s)	1b		
c Gift, grant, or capital contribution from related organization(s)	1c		
d Loans or loan guarantees to or for related organization(s)	1d		
e Loans or loan guarantees by related organization(s)	1e		
f Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)	1g		
h Purchase of assets from related organization(s)	1h		
i Exchange of assets with related organization(s)	1i		
j Lease of facilities, equipment, or other assets to related organization(s)	1j		
k Lease of facilities, equipment, or other assets from related organization(s)	1k		
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		
o Sharing of paid employees with related organization(s)	1o		
p Reimbursement paid to related organization(s) for expenses	1p		
q Reimbursement paid by related organization(s) for expenses	1q		
r Other transfer of cash or property to related organization(s)	1r		
s Other transfer of cash or property from related organization(s)	1s		

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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

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

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

Schedule R (Form 990) 2021

Schedule R (Form 990) 2021 Page **5**

Part VII **Supplemental Information**

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

Return Reference	Explanation

Schedule R (Form 990) 2021

Additional Data

Return to Form

Software ID:

Software Version:

BROWN THORNTON • PACENTA & Company, P.A.
Certified Public Accountants
Business & Financial Consultants

Michael D. Thornton, Shareholder
Jan M. Pacenta, Shareholder
Catherine T. Bond, Officer
John R. Dunaway, Of Counsel
Russell F. Lentz, Officer
Sean K. Quigley, Officer

To the Board of Directors
Community Organizations Active in Disasters, Inc.
and Subsidiary
150 W. Maxwell Street
Pensacola, FL 32501

We have audited the consolidated financial statements of Community Organizations Active in Disasters, Inc. and Subsidiary (the Organization) for the year ended June 30, 2020, and we will issue our report thereon dated November 2, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 15, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Community Organizations Active in Disasters, Inc. and Subsidiary are described in Note B to the consolidated financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the consolidated financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the consolidated financial statements were:

> Management's estimate of the useful lives of property held for lease and property and equipment is based on past history, research, and experience. We evaluated the key factors and assumptions used to develop the estimated useful lives of property held for lease and property and equipment in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's percentage of allocating functional expenses is based on past experience and estimates of time spent amongst each functional area. We suggest that where possible, specific allocation of program expenses be used to allocate disbursements for items that are direct expenses. Other indirect expenses should be measured and allocated based on other non-financial measurements.

Management's estimate of the allowance for uncollectible receivables is based on management's knowledge of specific renters and past experience. We evaluated the key factors and assumptions used to develop the estimate of uncollectible receivables in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of in-kind services is based on the market value at the date the in-kind service was provided.

The consolidated financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the consolidated financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 2, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of Community Organizations Active in Disasters, Inc. and Subsidiary and is not intended to be, and should not be, used by anyone other than these specified parties.

Brown Shorstein Pecenka & Company, P.A.

November 2, 2020

CONSOLIDATED FINANCIAL STATEMENTS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

June 30, 2020 and 2019

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	2 - 3
CONSOLIDATED FINANCIAL STATEMENTS:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Activities	5 - 6
Consolidated Statements of Functional Expenses	7 - 8
Consolidated Statements of Cash Flows	9
Notes to Consolidated Financial Statements	10 - 21

BROWN
THORNTON • PACENTA
& Company, P.A.
Certified Public Accountants
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Organizations Active in Disasters, Inc.
and Subsidiary

We have audited the accompanying consolidated financial statements of Community Organizations Active in Disasters, Inc. (a nonprofit organization) and Subsidiary, which comprise the statements of financial position as of June 30, 2020 and 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Organizations Active in Disasters, Inc. and Subsidiary as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Brown Sharton Pacetta & Company P.A.

Pensacola, Florida
November 2, 2020

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Years Ended June 30, 2020 and 2019

ASSETS

	2020	2019
ASSETS		
Cash	$ 512,121	$ 386,401
Accounts receivable, net of allowance for uncollectible accounts of $1,000 and $1,208	9,751	14,545
Contracts receivable	22	9,179
Grants receivable	25,235	25,463
Prepaid expenses	20,274	19,904
Property and equipment, net	533,058	551,039
Property held for lease, net	563,954	592,606
Total assets	$ 1,664,415	$ 1,599,137

LIABILITIES AND NET ASSETS

LIABILITIES		
Accounts payable	$ 13,452	$ 27,846
Accrued expenses	10,311	7,822
Security deposits	31,673	27,508
Equipment note payable	116	1,513
Note payable - SBA Loan	55,318	-
Note payable to Escambia County	300,000	300,000
Contingent note payable to Escambia County	560,000	653,333
Total liabilities	970,870	1,018,022
NET ASSETS		
Without donor restriction	677,062	581,115
With donor restriction	16,483	-
Total net assets	693,545	581,115
Total liabilities and net assets	$ 1,664,415	$ 1,599,137

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2020

	Without Donor Restriction	With Donor Restriction	Total
REVENUE AND SUPPORT			
Contributions	$ 57,671	$ -	$ 57,671
Donated services and other in-kind contributions	199,360	-	199,360
Contract revenue	6,076	-	6,076
Grant revenue	211,828	16,483	228,311
Rent	478,984	-	478,984
Interest income	57	-	57
Loss on disposal of property held for lease	-	-	-
Other income (expense)	-	-	-
Special events	11,295	-	11,295
Net assets released from restrictions	-	-	-
TOTAL REVENUE AND SUPPORT	965,271	16,483	981,754
EXPENSES			
Program services			
Heritage Oaks	434,318	-	434,318
Preparedness and mitigation	150,796	-	150,796
Response and Deepwater Horizon	119,225	-	119,225
Recovery	96,491	-	96,491
Faith-Based	15,761	-	15,761
Total program services	816,591	-	816,591
Supporting services			
General and administrative	50,066	-	50,066
Fundraising	2,667	-	2,667
Total supporting services	52,733	-	52,733
TOTAL EXPENSES	869,324	-	869,324
CHANGE IN NET ASSETS	95,947	16,483	112,430
NET ASSETS, BEGINNING OF YEAR	581,115	-	581,115
NET ASSETS, END OF YEAR	$ 677,062	$ 16,483	$ 693,545

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2019

	Without Donor Restriction	With Donor Restriction	Total
REVENUE AND SUPPORT			
Contributions	$ 76,388	$ -	$ 76,388
Donated services and other in-kind contributions	242,455	-	242,455
Contract revenue	20,609	-	20,609
Grant revenue	209,302	-	209,302
Rent	459,459	-	459,459
Interest income	67	-	67
Loss on disposal of property held for lease	-	-	-
Other income (expense)	825	-	825
Special events	79,210	-	79,210
Net assets released from restrictions	30,880	(30,880)	-
TOTAL REVENUE AND SUPPORT	1,119,195	(30,880)	1,088,315
EXPENSES			
Program services			
Heritage Oaks	512,296	-	512,296
Preparedness and mitigation	121,102	-	121,102
Response and Deepwater Horizon	74,299	-	74,299
Recovery	173,224	-	173,224
Faith-Based	19,434	-	19,434
Total program services	900,355	-	900,355
Supporting services			
General and administrative	46,613	-	46,613
Fundraising	7,225	-	7,225
Total supporting services	53,838	-	53,838
TOTAL EXPENSES	954,193	-	954,193
CHANGE IN NET ASSETS	165,002	(30,880)	134,122
NET ASSETS, BEGINNING OF YEAR	416,113	30,880	446,993
NET ASSETS, END OF YEAR	$ 581,115	$ -	$ 581,115

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2020

	Heritage Oaks	Preparedness & Mitigation	Response & Deepwater Horizon	Recovery	Faith-Based	Total Program Services	General & Administrative	Fund Raising	Total Supporting Services	Total Expenses
Accounting and legal	$ 17,335	$ 3,333	$ 2,834	$ 2,634	$ 533	$ 26,669	$ 1,404	$ -	$ 1,404	$ 28,073
Annual meeting	372	219	986	438	176	2,191	-	-	-	2,191
Awards and grants	3,000					3,000			-	3,000
Bank charges	-	-	-	-	-	-	891	-	891	891
Depreciation	46,167	-	-	-	-	46,167	466	-	466	46,633
Direct assistance	31,047	-	-	-	-	31,047	-	-	-	31,047
Insurance	31,235	500	500	500	500	33,235	1,470	-	1,470	34,705
Interest	9,000	-	-	-	-	9,000	-	-	-	9,000
Management fee	-	-	-	-	-	-	-	-	-	-
Marketing and promotions	308	481	515	362	144	1,810	-	319	319	2,129
Membership dues	341	601	503	401	161	2,007	354	-	354	2,361
Office	2,281	3,342	3,039	3,684	1,073	13,419	2,368	-	2,368	15,787
Outside contract services	8,033	836	771	536	535	10,711	563	-	563	11,274
Personnel	115,697	124,731	97,617	76,037	9,307	423,389	36,261	-	36,261	459,650
Postage	35	9	20	18	5	87	15	15	30	117
Printing and copying	221	130	584	260	102	1,297	247	186	433	1,730
Program supplies	279	164	740	329	133	1,645	-	-	-	1,645
Rent	5,611	6,002	4,018	4,008	402	20,041	2,367	628	2,995	23,036
Repairs and maintenance	37,283	158	159	115	46	37,761	102	-	102	37,863
Special events	2,734	4,608	3,737	3,716	1,287	16,082	-	-	-	16,082
Taxes and licenses	6,769	-	-	-	-	6,769	752	-	752	7,521
Telephone	4,322	1,491	1,947	1,473	590	9,823	1,091	-	1,091	10,914
Training and development	157	279	153	157	39	785	196	-	196	981
Travel and meetings	1,550	3,912	1,102	1,823	728	9,115	1,519	1,519	3,038	12,153
Utilities	110,541	-	-	-	-	110,541	-	-	-	110,541
Total	$ 434,318	$ 150,796	$ 119,225	$ 96,491	$ 15,761	$ 816,591	$ 50,066	$ 2,667	$ 52,733	$ 869,324

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2019

	Heritage Oaks	Preparedness & Mitigation	Response & Deepwater Horizon	Recovery	Faith-Based	Total Program Services	General & Administrative	Fund Raising	Total Supporting Services	Total Expenses
Accounting and legal	$ 23,593	$ 2,815	$ 2,259	$ 6,904	$ 726	$ 36,297	$ 1,910	$ -	$ 1,910	$ 38,207
Annual meeting	772	455	2,045	909	364	4,545	-	-	-	4,545
Bank charges	-	-	-	-	-	-	552	-	552	552
Depreciation and amortization	47,075	-	-	-	-	47,075	540	-	540	47,615
Direct assistance	1,500	-	-	42,250	-	43,750	-	-	-	43,750
Insurance	17,946	-	-	-	-	17,946	1,993	-	1,993	19,939
Interest	9,200	-	-	-	-	9,200	-	-	-	9,200
Management fee	-	-	-	-	-	-	-	-	-	-
Marketing and promotions	1,859	1,505	674	611	404	5,053	-	892	892	5,945
Membership dues	154	291	107	281	72	905	160	-	160	1,065
Office	2,904	4,617	3,278	5,235	1,294	17,328	1,854	-	1,854	19,182
Outside contract services	15,836	1,589	3,178	9,589	1,589	31,781	1,672	-	1,672	33,453
Personnel	213,863	90,560	48,394	85,777	10,560	449,154	31,596	3,620	35,216	484,370
Postage	61	37	166	74	29	367	62	62	124	491
Printing and copying	200	118	531	236	94	1,179	224	169	393	1,572
Program supplies	634	373	1,676	745	298	3,726	-	-	-	3,726
Rent	5,437	4,971	2,738	5,883	388	19,417	2,401	500	2,901	22,318
Repairs and maintenance	52,673	31	141	63	25	52,933	55	-	55	52,988
Special events	1,495	9,645	6,902	6,290	2,116	26,448	-	-	-	26,448
Taxes and licenses	4,089	-	-	-	-	4,089	454	-	454	4,543
Telephone	3,412	1,488	627	1,763	465	7,755	862	-	862	8,617
Training and development	237	418	232	236	59	1,182	296	-	296	1,478
Travel and meetings	1,021	2,189	1,351	6,378	951	11,890	1,982	1,982	3,964	15,854
Utilities	108,335	-	-	-	-	108,335	-	-	-	108,335
Total	$ 512,296	$ 121,102	$ 74,299	$ 173,224	$ 19,434	$ 900,355	$ 46,613	$ 7,225	$ 53,838	$ 954,193

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENTS OF CASH FLOWS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Years Ended June 30, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 112,430	$ 134,122
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	46,633	47,615
Forgiveness of contingent note payable	(93,333)	(93,334)
Loss on disposal of property held for lease	-	-
(Increase) decrease in operating assets:		
Accounts receivable	4,794	14,407
Contracts receivable	9,157	(2,125)
Grant receivable	228	(12,892)
Prepaid expenses	(370)	(5,677)
Increase (decrease) in operating liabilities:		
Accounts payable	(14,394)	(9,722)
Accrued expenses	6,654	21,967
Net cash provided by operating activities	71,799	94,361
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for purchase of property and equipment	-	(5,500)
Net cash used by investing activities	-	(5,500)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	(1,397)	(1,398)
Proceeds from SBA Loan	55,318	-
Net cash used by financing activities	53,921	(1,398)
NET INCREASE IN CASH	125,720	87,463
Cash, beginning of year	386,401	298,938
Cash, end of year	$ 512,121	$ 386,401

See independent auditor's report and accompanying notes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

NOTE A - ORGANIZATION AND NATURE OF ACTIVITIES

Community Organizations Active in Disasters, Inc. was formed in April 2006, as a nonprofit organization in the State of Florida. The Organization is made up of a local network that links community, governmental, and faith-based organizations, businesses, and volunteers during disasters to address emergency management issues. The Organization receives funding for its programs through rental income, governmental grants, reimbursable contracts, and financial and in-kind donations.

The consolidated financial statements include BRACE, LLC, a wholly owned subsidiary of Community Organizations Active in Disasters, Inc. During the fiscal year ended June 30, 2010, BRACE, LLC purchased Heritage Oaks Mobile Home Park with funding received through Escambia County to assist in preserving and providing long-term affordable rental and privately owned residences for Escambia County, Florida residents.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting - The Organization prepares their financial statements on the accrual basis of accounting, following accounting principles generally accepted in the United States of America for nonprofit organizations.

2. Principles of Consolidation - These consolidated financial statements include the balances and financial activities of Community Organization Active in Disasters, Inc. and BRACE, LLC (the Organization). All material inter-company balances and transactions are eliminated in the consolidation.

3. Financial Statement Presentation - The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

   Without donor restrictions - Not subject to donor-imposed stipulations.

   With donor restrictions - Subject to donor-imposed stipulations.

4. Cash and Cash Equivalents - For the purposes of the statement of cash flows, the Organization considers all liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2020 and 2019.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable - Accounts receivable is stated at unpaid balances and are presented net of an allowance for uncollectible accounts. The allowance for uncollectible accounts is based on historical experience, coupled with a review of the current status of existing receivables. Receivables will be charged off in the period in which management determines the receivable to be uncollectible. Recoveries of receivables previously charged off are recorded as income when received.

6. Property and Equipment and Property Held for Lease - Acquisitions of furniture and equipment of $5,000 or more are capitalized at cost or, if donated, at estimated fair market value at the time of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided on the straight-line basis over estimated useful lives of the assets as follows:

Buildings and building improvements	39 years
Land improvements	7 - 20 years
Furniture and equipment	5 - 7 years
Computer, software, and website	3 - 5 years
Property held for lease	7 - 27 ½ years

7. Contingent Note Payable to Escambia County - As explained in Note F, the Organization has a contingent note payable to Escambia County for Neighborhood Stabilization Program (NSP) funds received from the County and used to acquire and operate Heritage Oaks Mobile Home Park in accordance with a Development Agreement between the County and the Organization.

   The Organization has every intention of complying with all the requirements of the Development Agreement and the related mortgage note payable. In that case, the conditional note payable will not bear any interest and will be forgiven $93,333 each year for fifteen years, until it is completely satisfied. Beginning with the fiscal year ended June 30, 2012, the forgiven amount of $93,333 has been recorded as grant revenue.

8. Contributions - Contributions made and received are recorded as with donor restricted or without donor restricted support depending on the existence and/or nature of any donor restrictions.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted for future periods or donor-restricted for specific purposes are reported as restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as support without donor restriction.

When a donor-stipulated time restriction expires or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restriction.

9. Grants - The Organization records grant revenue over the period of the award and the provisions of the grant determine the timing of revenue recognition. Grant expenses are recognized when incurred. Amounts that have been awarded and earned but not received are recorded as grants receivable.

10. Advertising Expense - The Organization uses advertising to promote its programs among the audiences they service. The costs in purchasing advertising and promotions are expensed when incurred. The Organization expensed $2,129 and $5,945, for the fiscal years ended June 30, 2020 and 2019, respectively. These costs are recorded as marketing and promotions expense in the consolidated statement of functional expenses.

11. In-kind Contributions and Services - Contributed goods and services are reflected in the accompanying consolidated statement of activities at their estimated values on date of receipt.

    Donated services are recognized as contributions if the services create or enhance nonfinancial assets or require specialized skills, which are performed by people with those skills, and would otherwise be purchased by the Organization.

12. Allocation of Functional Expenses - The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of activities and in the consolidated statement of functional expenses. Costs are charged to program services, general and administrative, and fundraising based on direct expenditures incurred. Expenses not directly chargeable to these functional categories have been estimated and allocated among the programs and supporting services benefited based on management's best judgment.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Use of Estimates - The preparation of 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, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

14. Income Tax - Community Organizations Active in Disasters, Inc. and Subsidiary file a consolidated tax return. Community Organizations Active in Disasters, Inc. is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and contributions to it are tax deductible within the limitations prescribed by the Code. The Organization has been classified as a publicly-supported entity, which is not a private foundation under Section 509(a) of the Code.

    BRACE, LLC is a single member LLC as defined by Reg. 301.7701-3(b), and is a wholly owned subsidiary of Community Organizations Active in Disasters, Inc. Pursuant to this regulation, BRACE, LLC is disregarded as a separate entity and is treated as a component of Community Organizations Active in Disasters, Inc. Accordingly, no provision for income taxes is included in the consolidated financial statements.

    Tax-exempt nonprofit entities such as Community Organizations Active in Disasters, Inc. may have tax positions that require evaluation for uncertainty. For example, a tax position might be the entity's status as tax exempt. In addition, a tax position might involve unrelated business income subject to income taxes. The Organization believes that any tax positions it has taken or expects to take that are more-likely-than-not sustainable, as described in the Codification, would not be material to the financial statements taken as a whole. Accordingly, no liability has been provided for unrecognized tax benefits, nor has any interest or penalty been accrued.

    The Organization's information and tax returns for the years ended June 30, 2017 through 2020 are subject to examination by the Internal Revenue Service and state authorities, generally for three years after they were filed.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Recent Financial Accounting Pronouncements - In February 2016, the FASB issued ASU 2016-02, *Leases*, which requires lessees to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by leases with lease terms of more than twelve months. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee will continue to primarily depend on its classification as a finance or operating lease. However, unlike current U.S. GAAP, which requires only capital leases to be recognized on the statement of financial position, ASU 2016-02 will require both types of leases to be recognized on the statement of financial position. ASU 2016-02 also requires disclosures about the amount, timing, and uncertainty of cash flows arising from leases. These disclosures include qualitative and quantitative requirements, providing additional information about the amounts recorded in the financial statements. This standard is effective for fiscal periods beginning after December 15, 2021. The Company plans to adopt this ASU for its year ending June 30, 2023.

    In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606).* This guidance will require changes in the method and timing of recognition of certain contract revenues and related expenses. This ASU and its amendments will supersede the revenue recognition requirements in *Topic 605, Revenue Recognition,* and most industry specific guidance. For nonpublic entities, these amendments are effective for annual reporting periods beginning after December 15, 2019.

16. Comparative Financial Information - Certain accounts and activities in the prior year information have been reclassified to conform to the presentation in the current year financial statements.

17. Events Occurring After the Reporting Date - The Organization has evaluated events and transactions that occurred between June 30, 2020 and November 2, 2020, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE C - PROPERTY AND EQUIPMENT

Major classifications of property and equipment at June 30, 2020 and 2019, were as follows:

	2020	2019
Land and land improvements	$ 629,298	$ 629,299
Building and building improvements	17,888	17,888
Furniture and equipment	23,728	23,728
Computer software and website	30,797	30,797
	701,711	701,712
Less accumulated depreciation	(168,653)	(150,673)
Property and equipment, net	$ 533,058	$ 551,039

Depreciation expense for the years ended June 30, 2020 and 2019 was $35,236 and $17,593, respectively.

NOTE D - PROPERTY HELD FOR LEASE

The following is a summary of property held for lease as of June 30, 2020 and 2019:

	2020	2019
Temporary housing units	$ 307,111	$ 307,111
Unit improvements	547,935	547,935
Units not in service	13,222	13,222
	868,268	868,268
Less accumulated depreciation	(304,314)	(275,662)
Property held for lease, net	$ 563,954	$ 592,606

Depreciation on the property held for lease during the fiscal years ended June 30, 2020 and 2019 was $11,397 and $30,022, respectively.

NOTE D - PROPERTY HELD FOR LEASE (Continued)

The Organization leases temporary housing units and travel trailers that they own through Heritage Oaks Mobile Home Park. Other units in the Park are owned by the tenants. Certain units were undergoing construction at June 30, 2020 and 2019.

NOTE E - NOTES PAYABLE

The Organization's equipment note payable at June 30, 2020 and 2019 is as follows:

	2020	2019
Note with financial institution, monthly payments of $116, non-interest bearing, through July 2020, collateralized by equipment with a net book value of $2,050	$ 116	$ 1,513

A schedule of maturity of the note payable is as follows:

Year Ending June 30,	Amounts
2021	$ 116
2022	-
Thereafter	-
	$ 116

The Company received an SBA loan for $55,318 on April 8, 2020. The interest rate is 1%. The term of the loan is 24 months with the first 6 months of principal and interest payments deferred with interest accruing, then converting to monthly principal and interest payments, amortized over 18 months, at 1%. The loan is made pursuant to the Paycheck Protection Program as part of the Coronavirus Aid, Relief, and Economic Security Act. At this time, the exact amount of the loan to be forgiven is unforeseeable. However, the Company expects the loan to be fully forgiven.

NOTE F - CONTINGENT NOTE PAYABLE TO ESCAMBIA COUNTY

Escambia County advanced Neighborhood Stabilization Program (NSP) funds to the Organization in accordance with a Development Agreement between the County and the Organization. The NSP funds were provided as long-term financing for the acquisition and management of Heritage Oaks Mobile Home Park, including the preliminary expenditures. This included outlays related to the negotiations in connection with the acquisition of the foreclosed property, as well as infrastructure improvements, and securing and transporting manufactured housing units to the Park.

The County awarded NSP funds to the Organization in the amount of $1,400,000. The award was recognized by a note which was formally executed on September 16, 2010, for this amount, and is secured by Heritage Oaks Mobile Park. In the event of default of any terms or obligations pursuant to the mortgage, including the sale, conveyance, transfer, or assignment of any interest in the property referred to in the mortgage or the failure of the Organization to comply with the rental rates, occupancy restrictions and conditions specified in the mortgage, the total principal balance will be due and payable.

If the Organization is not in default of any terms or obligations of the mortgage within fifteen years, the principal balance shall be reduced by 6.666% of the original amount per year on the anniversary date of the note. On the fifteenth anniversary of the note, the balance due shall be reduced to zero. The note is noninterest bearing, except in the event of default as stipulated within the note.

The balance due on the contingent note payable at June 30, 2020 and 2019 was $560,000 and $653,333, respectively.

NOTE G - DUE TO ESCAMBIA COUNTY

During March 2011, the Organization entered into an agreement with Escambia County to receive funding in the amount of $300,000 for ongoing renovations and infrastructure improvements to Heritage Oaks Mobile Home Park. The loan was refinanced in May 2013.

The loan matures in May 2026 and bears interest at a rate of 3%. The loan was formally executed on March 9, 2011 and is secured by Heritage Oaks Mobile Home Park real estate, buildings, improvements, and fixtures therein. Interest only payments in the amount of $750 are due each month beginning June 1, 2011, and a balloon principle payment at maturity in the amount of $300,000. The balance due to Escambia County at June 30, 2020 and 2019 was $300,000 and $300,000, respectively. Interest expenses totaled $9,000 and $9,000 for the years ended June 30, 2020 and 2019, respectively.

NOTE H - GRANTS

During the year ended June 30, 2020, the Organization was awarded a grant from Escambia County in the amount of $81,250 for emergency work and a grant from Volunteer Florida in the amount of $100,000.

NOTE I - DONATED SERVICES AND OTHER IN-KIND CONTRIBUTIONS

The value of in-kind contributions and services as revenue in the consolidated financial statements and the corresponding program expenses for the years ended June 30, 2020 and 2019 are as follows:

	Heritage Oaks	Preparedness & Mitigation	Response	Recovery	Faith-Based	General & Administrative	Fundraising	Total
Personnel	$ 10,272	$ 72,451	$ 42,430	$ 40,057	$ 4,265	$ -	$ -	$ 169,475
Direct assistance	21,657	-	-	-	-	-	-	21,657
Marketing	232	360	392	280	104		232	1,600
Rent	1,250	1,500	1,450	1,000	300	500	628	6,628
2020 Total	$ 33,411	$ 74,311	$ 44,272	$ 41,337	$ 4,669	$ 500	$ 860	$ 199,360

	Heritage Oaks	Preparedness & Mitigation	Response	Recovery	Faith-Based	General & Administrative	Fundraising	Total
Personnel	$ 37,500	$ 92,500	$ 38,650	$ 52,300	$ 8,750	$ -	$ -	$ 229,700
Marketing and promotions	1,427	1,731	775	703	465	-	1,026	6,127
Rent	-	2,976	1,148	2,156	348	-	-	6,628
2019 Total	$ 38,927	$ 97,207	$ 40,573	$ 55,159	$ 9,563	$ -	$ 1,026	$ 242,455

Additionally, a substantial number of volunteers donated significant amounts of time to the Organization in various capacities; however, these donated services are not reflected in the financial statements, since these services do not meet the criteria for recognition as contributed services.

NOTE J - NET ASSETS WITH DONOR RESTRICTION

There were no net assets with donor restriction at June 30, 2019. Net assets with donor restriction at June 30, 2020 consisted of the following:

	2020
Disaster relief	$ 16,483
Total	$ 16,483

NOTE K - RENTAL INCOME AND PROPERTY MANAGEMENT EXPENSE

Prior to 2019, the Organization contracted with a management company to manage the Mobile Home Park. During the year ended June 30, 2020 and prior to 2013, the Organization managed the Park. The Organization recognized rental income of $478,984 for the year ended June 30, 2020.

NOTE L - FINANCIAL ASSETS AVAILABLE FOR GENERAL EXPENDITURES

The following reflects the Organization's financial assets as of June 30, 2020 and 2019, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of June 30, 2020 and 2019.

	2020	2019
Financial assets, at year-end	$ 547,129	$ 435,588
Net assets with donor restrictions	(16,483)	-
Financial assets available to meet cash needs for general expenditures within one year	$ 530,646	$ 435,588

NOTE L - FINANCIAL ASSETS AVAILABLE FOR GENERAL EXPENDITURES (Continued)

The Organization at times receives restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE M - SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash payments for interest for the years ended June 30, 2020 and 2019 were $9,000 for each of the years.

There was debt forgiveness on the contingent note payable to Escambia County in the amount of $93,333 each year during the years ended June 30, 2020 and 2019.

NOTE N - OPERATING LEASE

In 2011, the Organization entered into a lease for a facility in Pensacola under a month-to-month operating lease requiring annual rental payments of $15,840, half of which is an in-kind donation of rent to the Organization. Rent expense for the year ended June 30, 2020 and 2019 was $23,036 and $22,318, respectively.

NOTE O - SUBSEQUENT EVENT

Subsequent to year end, the Organization received an offer for the Heritage Oaks Mobile Home Park. As of November 2, 2020, the offer is under consideration.

NOTE P – HURRICANE SALLY

On September 16, 2020, Hurricane Sally hit the Gulf Coast causing damage to the Organization's mobile home park. The Organization received insurance proceeds in the amount of $128,066. The Organization will be responsible for the insurance deductible totaling $31,000. Uninsured remedies and damages are estimated to be $18,700. The Organization plans to restore the units during the 2021 fiscal year end and is in the process of obtaining estimates for repairs. Therefore, any related gain or loss is unknown as of the date of the report.

NOTE Q - COVID-19

The COVID-19 outbreak in the United States has caused disruption of operations through mandated and voluntary closings of business and issued stay at home order for individuals. While the disruption is currently expected to be temporary, there is considerable uncertainty surrounding the long-term operating effects on the Organization. The related financial impact and duration cannot be reasonable estimated at this time.

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Certified Public Accountants
Business & Financial Consultants

Michael D. Thornton, Shareholder
Jan M. Pacenta, Shareholder
Catherine T. Bond, Officer
John R. Dunaway, Of Counsel
Russell F. Lentz, Officer
Sean K. Quigley, Officer

To the Board of Directors
Community Organizations Active in Disasters, Inc.
and Subsidiary
150 W. Maxwell Street
Pensacola, FL 32501

We have audited the consolidated financial statements of Community Organizations Active in Disasters, Inc. and Subsidiary (the Organization) for the year ended June 30, 2021, and we will issue our report thereon dated March 11, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 3, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Community Organizations Active in Disasters, Inc. and Subsidiary are described in Note B to the consolidated financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the consolidated financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the consolidated financial statements were:

> Management's estimate of the useful lives of property held for lease and property and equipment is based on past history, research, and experience. We evaluated the key factors and assumptions used to develop the estimated useful lives of property held for lease and property and equipment in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's percentage of allocating functional expenses is based on past experience and estimates of time spent amongst each functional area. We suggest that where possible, specific allocation of program expenses be used to allocate disbursements for items that are direct expenses. Other indirect expenses should be measured and allocated based on other non-financial measurements.

Management's estimate of the allowance for uncollectible receivables is based on management's knowledge of specific renters and past experience. We evaluated the key factors and assumptions used to develop the estimate of uncollectible receivables in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of in-kind services is based on the market value at the date the in-kind service was provided. We evaluated the key factors and assumptions used to develop the estimate of in-kind services in determining that it is reasonable in relation to the financial statements taken as a whole.

The consolidated financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the consolidated financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 11, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of Community Organizations Active in Disasters, Inc. and Subsidiary and is not intended to be, and should not be, used by anyone other than these specified parties.

Brown, Thornton, Pacenta, & Company, P.A.

March 11, 2022

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Certified Public Accountants
Business & Financial Consultants

Michael D. Thornton, Shareholder
Jan M. Pacenta, Shareholder
Catherine T. Bond, Officer
John R. Dunaway, Of Counsel
Russell F. Lentz, Officer
Sean K. Quigley, Officer

To the Board of Directors
Community Organizations Active in Disasters, Inc.
and Subsidiary
1301 West Government Street
Pensacola, FL 32502

In planning and performing our audit of the consolidated financial statements of Community Organizations Active in Disasters, Inc. and Subsidiary as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered Community Organizations Active in Disasters, Inc. and Subsidiary's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies we considered to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's consolidated financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in Community Organizations Active in Disasters, Inc. and Subsidiary's internal control to be a material weakness:

RV Rental Receipts

During our audit, were notified that subsequent to year end, Management discovered misappropriated RV rent. Tenants claimed that they paid rent to the former property manager using cash and were not given a receipt. Credit for the rent was not noted on the rent rolls, and the only receipt book left at the Heritage Oaks after the Property Manager left began in July 2021. The receipt books for 2019 and 2020 could not be found so the tenants' claims that the rents were paid could not be verified. The total amount of the claims from the tenants is approximately $3,500. This information has been provided to

the Escambia County Sheriff's Office and filed with the Organization's insurance company for further review. We recommend an RV rent roll be prepared to reconcile the amounts expected with the amounts received and discrepancies investigated. We further recommend the collection of cash be done by someone other than the individual designated to obtain RV leases and log the RV tenants.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Community Organizations Active in Disasters, Inc. and Subsidiary's internal control to be significant deficiencies:

Overall Segregation of Duties

A fundamental concept in an adequate system of internal control is the segregation of duties. With a limited number of accounting and administrative staff, many of the critical duties are combined and assigned to an available employee, such as access to the general ledger, collecting rental receipts, preparing deposit packages, and the ability to create a new vendor in the accounting system. As a result, incompatible duties are not adequately segregated, and the potential exists for errors or irregularities to occur which would not be found or corrected in a reasonable time period.

Due to the Organization's budget constraints, it is felt that the benefit of additional segregation of duties is outweighed by the cost of additional personnel required to segregate the incompatible functions. Therefore, we recommend that the Organization continue to utilize its Board of Directors as an oversight control in order to compensate, where possible, for the lack of segregation of duties.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Brown, Thornton, Pacenta, & Company, P.A.

March 11, 2022

CONSOLIDATED FINANCIAL STATEMENTS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

June 30, 2021 and 2020

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	2 - 3
CONSOLIDATED FINANCIAL STATEMENTS:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Activities	5 - 6
Consolidated Statements of Functional Expenses	7 - 8
Consolidated Statements of Cash Flows	9
Notes to Consolidated Financial Statements	10 - 20

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Organizations Active in Disasters, Inc.
and Subsidiary

We have audited the accompanying consolidated financial statements of Community Organizations Active in Disasters, Inc. (a nonprofit organization) and Subsidiary, which comprise the statements of financial position as of June 30, 2021 and 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Organizations Active in Disasters, Inc. and Subsidiary as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Brown, Thornton, Pacenta, & Company, P.A.

Pensacola, Florida
March 11, 2022

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

June 30, 2021 and 2020

ASSETS

	2021	2020
ASSETS		
Cash	$ 703,666	$ 512,121
Accounts receivable, net of allowance for uncollectible accounts of $1,000 and $1,208	13,848	9,773
Grants receivable	35,496	25,235
Prepaid expenses	29,912	20,274
Property and equipment, net	535,094	533,058
Property held for lease, net	535,302	563,954
Total assets	$ 1,853,318	$ 1,664,415

LIABILITIES AND NET ASSETS

LIABILITIES		
Accounts payable	$ 21,580	$ 13,452
Accrued expenses	11,799	10,311
Deferred revenue	224,491	-
Security deposits	35,139	31,673
Equipment note payable	-	116
Note payable - SBA Loan	55,318	55,318
Note payable to Escambia County	300,000	300,000
Contingent note payable to Escambia County	466,667	560,000
Total liabilities	1,114,994	970,870
NET ASSETS		
Without donor restriction	732,827	677,062
With donor restriction	5,497	16,483
Total net assets	738,324	693,545
Total liabilities and net assets	$ 1,853,318	$ 1,664,415

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2021

	Without Donor Restriction	With Donor Restriction	Total
REVENUE AND SUPPORT			
Contributions	$ 50,224	$ -	$ 50,224
Donated services and other in-kind contributions	174,562	-	174,562
Contract revenue	6,500	-	6,500
Grant revenue	260,206	2,014	262,220
Rent	513,271	-	513,271
Interest income	41	-	41
Other income (expense)	70,458	-	70,458
Special events	1,764	-	1,764
Net assets released from restrictions	13,000	(13,000)	-
TOTAL REVENUE AND SUPPORT	1,090,026	(10,986)	1,079,040
EXPENSES			
Program services			
Heritage Oaks	559,134	-	559,134
Preparedness and mitigation	25,392	-	25,392
Response and Deepwater Horizon	232,334	-	232,334
Recovery	103,712	-	103,712
Faith-Based	22,802	-	22,802
Total program services	943,374	-	943,374
Supporting services			
General and administrative	87,946	-	87,946
Fundraising	2,941	-	2,941
Total supporting services	90,887	-	90,887
TOTAL EXPENSES	1,034,261	-	1,034,261
CHANGE IN NET ASSETS	55,765	(10,986)	44,779
NET ASSETS, BEGINNING OF YEAR	677,062	16,483	693,545
NET ASSETS, END OF YEAR	$ 732,827	$ 5,497	$ 738,324

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2020

	Without Donor Restriction	With Donor Restriction	Total
REVENUE AND SUPPORT			
Contributions	$ 57,671	$ -	$ 57,671
Donated services and other in-kind contributions	199,360	-	199,360
Contract revenue	6,076	-	6,076
Grant revenue	211,828	16,483	228,311
Rent	478,984	-	478,984
Interest income	57	-	57
Loss on disposal of property held for lease	-	-	-
Special events	11,295	-	11,295
TOTAL REVENUE AND SUPPORT	965,271	16,483	981,754
EXPENSES			
Program services			
Heritage Oaks	434,318	-	434,318
Preparedness and mitigation	150,796	-	150,796
Response and Deepwater Horizon	119,225	-	119,225
Recovery	96,491	-	96,491
Faith-Based	15,761	-	15,761
Total program services	816,591	-	816,591
Supporting services			
General and administrative	50,066	-	50,066
Fundraising	2,667	-	2,667
Total supporting services	52,733	-	52,733
TOTAL EXPENSES	869,324	-	869,324
CHANGE IN NET ASSETS	95,947	16,483	112,430
NET ASSETS, BEGINNING OF YEAR	581,115	-	581,115
NET ASSETS, END OF YEAR	$ 677,062	$ 16,483	$ 693,545

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2021

	Heritage Oaks	Preparedness & Mitigation	Response & Deepwater Horizon	Recovery	Faith-Based	Total Program Services	General & Administrative	Fund Raising	Total Supporting Services	Total Expenses
Accounting and legal	$ 15,270	$ 1,175	$ 4,699	$ 1,880	$ 470	$ 23,494	$ 1,237	$ -	$ 1,237	$ 24,731
Annual meeting	944	555	2,499	1,111	444	5,553	-	-	-	5,553
Bank charges	-	-	-	-	-	-	1,248	-	1,248	1,248
Depreciation	44,180	-	-	-	-	44,180	446	-	446	44,626
Direct assistance	11,707	-	-	-	-	11,707	2,927	-	2,927	14,634
Insurance	39,643	-	-	-	-	39,643	4,405	-	4,405	44,048
Interest	8,900	-	-	-	-	8,900	-	-	-	8,900
Marketing and promotions	653	385	1,730	769	308	3,845	-	679	679	4,524
Membership dues	155	92	414	184	74	919	162	-	162	1,081
Office	5,675	3,339	15,024	6,677	2,671	33,386	5,892	-	5,892	39,277
Outside contract services	58,275	3,885	7,770	3,885	3,885	77,700	4,089	-	4,089	81,789
Personnel	188,291	11,878	178,171	79,187	11,878	469,405	59,163	-	59,163	528,569
Postage	89	53	237	105	42	526	88	88	176	702
Printing and copying	80	47	213	95	38	473	90	68	158	631
Program supplies	842	494	2,224	989	395	4,944	-	-	-	4,944
Rent	3,255	581	5,230	2,324	232	11,622	1,737	-	1,737	13,359
Repairs and maintenance	54,397	37	167	74	30	54,705	66	-	66	54,771
Special events	206	122	549	244	98	1,219	-	-	-	1,219
Taxes and licenses	6,889	-	-	-	-	6,889	766	-	766	7,655
Telephone	6,074	690	4,141	2,070	828	13,803	1,534	-	1,534	15,337
Training and development	1,592	796	3,582	1,592	398	7,960	1,990	-	1,990	9,950
Travel and meetings	2,147	1,263	5,684	2,526	1,011	12,631	2,106	2,106	4,212	16,843
Utilities	109,870	-	-	-	-	109,870	-	-	-	109,870
Total	$ 559,134	$ 25,392	$ 232,334	$ 103,712	$ 22,802	$ 943,374	$ 87,946	$ 2,941	$ 90,887	$ 1,034,261

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2020

	Heritage Oaks	Preparedness & Mitigation	Response & Deepwater Horizon	Recovery	Faith-Based	Total Program Services	General & Administrative	Fund Raising	Total Supporting Services	Total Expenses
Accounting and legal	$ 17,335	$ 3,333	$ 2,834	$ 2,634	$ 533	$ 26,669	$ 1,404	$ -	$ 1,404	$ 28,073
Annual meeting	372	219	986	438	176	2,191	-	-	-	2,191
Awards	3,000	-	-	-	-	3,000	-	-	-	3,000
Bank charges	-	-	-	-	-	-	891	-	891	891
Depreciation and amortization	46,167	-	-	-	-	46,167	466	-	466	46,633
Direct assistance	31,047	-	-	-	-	31,047	-	-	-	31,047
Insurance	31,235	500	500	500	500	33,235	1,470	-	1,470	34,705
Interest	9,000	-	-	-	-	9,000	-	-	-	9,000
Marketing and promotions	308	481	515	362	144	1,810	-	319	319	2,129
Membership dues	341	601	503	401	161	2,007	354	-	354	2,361
Office	2,281	3,342	3,039	3,684	1,073	13,419	2,368	-	2,368	15,787
Outside contract services	8,033	836	771	536	535	10,711	563	-	563	11,274
Personnel	115,697	124,731	97,617	76,037	9,307	423,389	36,261	-	36,261	459,650
Postage	35	9	20	18	5	87	15	15	30	117
Printing and copying	221	130	584	260	102	1,297	247	186	433	1,730
Program supplies	279	164	740	329	133	1,645	-	-	-	1,645
Rent	5,611	6,002	4,018	4,008	402	20,041	2,367	628	2,995	23,036
Repairs and maintenance	37,283	158	159	115	46	37,761	102	-	102	37,863
Special events	2,734	4,608	3,737	3,716	1,287	16,082	-	-	-	16,082
Taxes and licenses	6,769	-	-	-	-	6,769	752	-	752	7,521
Telephone	4,322	1,491	1,947	1,473	590	9,823	1,091	-	1,091	10,914
Training and development	157	279	153	157	39	785	196	-	196	981
Travel and meetings	1,550	3,912	1,102	1,823	728	9,115	1,519	1,519	3,038	12,153
Utilities	110,541	-	-	-	-	110,541	-	-	-	110,541
Total	$ 434,318	$ 150,796	$ 119,225	$ 96,491	$15,761	$ 816,591	$ 50,066	$ 2,667	$ 52,733	$ 869,324

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENTS OF CASH FLOWS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Years Ended June 30, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 44,779	$ 112,430
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	44,626	46,633
Forgiveness of contingent note payable	(93,333)	(93,333)
PPP loan forgiveness	(55,318)	-
(Gain) on insurance claim	(12,590)	-
(Increase) decrease in operating assets:		
Accounts receivable	(4,075)	4,794
Contracts receivable	-	9,157
Grant receivable	(10,261)	228
Prepaid expenses	(9,638)	(370)
Increase (decrease) in operating liabilities:		
Accounts payable	8,128	(14,394)
Accrued expenses	4,954	6,654
Deferred revenues	224,491	-
Net cash provided by operating activities	141,763	71,799
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for purchase of property and equipment	(133,486)	-
Proceeds from insurance claim	128,066	-
Net provided by (used by) investing activities	(5,420)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	(116)	(1,397)
Proceeds from SBA loan	55,318	55,318
Net cash provdied by (used by) financing activities	55,202	53,921
NET INCREASE IN CASH	191,545	125,720
Cash, beginning of year	512,121	386,401
Cash, end of year	$ 703,666	$ 512,121

See independent auditor's report and accompanying notes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

NOTE A - ORGANIZATION AND NATURE OF ACTIVITIES

Community Organizations Active in Disasters, Inc. was formed in April 2006, as a nonprofit organization in the State of Florida. The Organization is made up of a local network that links community, governmental, and faith-based organizations, businesses, and volunteers during disasters to address emergency management issues. The Organization receives funding for its programs through rental income, governmental grants, reimbursable contracts, and financial and in-kind donations.

The consolidated financial statements include BRACE, LLC, a wholly owned subsidiary of Community Organizations Active in Disasters, Inc. During the fiscal year ended June 30, 2010, BRACE, LLC purchased Heritage Oaks Mobile Home Park with funding received through Escambia County to assist in preserving and providing long-term affordable rental and privately owned residences for Escambia County, Florida residents.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting - The Organization prepares their financial statements on the accrual basis of accounting, following accounting principles generally accepted in the United States of America for nonprofit organizations.

2. Principles of Consolidation - These consolidated financial statements include the balances and financial activities of Community Organization Active in Disasters, Inc. and BRACE, LLC (the Organization). All material inter-company balances and transactions are eliminated in the consolidation.

3. Financial Statement Presentation - The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

   Without donor restrictions - Not subject to donor-imposed stipulations.

   With donor restrictions - Subject to donor-imposed stipulations.

4. Cash and Cash Equivalents - For the purposes of the statement of cash flows, the Organization considers all liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2021 and 2020.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable - Accounts receivable is stated at unpaid balances and are presented net of an allowance for uncollectible accounts. The allowance for uncollectible accounts is based on historical experience, coupled with a review of the current status of existing receivables. Receivables will be charged off in the period in which management determines the receivable to be uncollectible. Recoveries of receivables previously charged off are recorded as income when received.

6. Property and Equipment and Property Held for Lease - Acquisitions of furniture and equipment of $5,000 or more are capitalized at cost or, if donated, at estimated fair market value at the time of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided on the straight-line basis over estimated useful lives of the assets as follows:

Buildings and building improvements	39 years
Land improvements	7 - 20 years
Furniture and equipment	5 - 7 years
Computer, software, and website	3 - 5 years
Property held for lease	7 - 27 ½ years

7. Contingent Note Payable to Escambia County - As explained in Note F, the Organization has a contingent note payable to Escambia County for Neighborhood Stabilization Program (NSP) funds received from the County and used to acquire and operate Heritage Oaks Mobile Home Park in accordance with a Development Agreement between the County and the Organization.

   The Organization has every intention of complying with all the requirements of the Development Agreement and the related mortgage note payable. In that case, the conditional note payable will not bear any interest and will be forgiven $93,333 each year for fifteen years, until it is completely satisfied. Beginning with the fiscal year ended June 30, 2012, the forgiven amount of $93,333 has been recorded as grant revenue.

8. Contributions - Contributions made and received are recorded as with donor restricted or without donor restricted support depending on the existence and/or nature of any donor restrictions.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted for future periods or donor-restricted for specific purposes are reported as restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as support without donor restriction.

When a donor-stipulated time restriction expires or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restriction.

9. Grants - The Organization records grant revenue over the period of the award and the provisions of the grant determine the timing of revenue recognition. Grant expenses are recognized when incurred. Amounts that have been awarded and earned but not received are recorded as grants receivable.

10. Program Revenue - The Organization adopted Accounting Standards Update No. 2014-19, *Revenue from Contracts with Customers (Topic 606)*, which affects contracts with customers to transfer goods or services. Contract receivables and liabilities at July 1, 2019 were $7,054 and zero, respectively.

    Revenue related to exchange transactions is recognized as goods and/or services are provided and is based on the amount expected to be received in exchange for those goods and/or services. The Organization recognizes client service revenue in the period in which performance obligations under its contracts are satisfied by transferring services to clients. The Organization measures the performance obligation on the date the services are provided and bills to clients and third-party payers are sent.

11. Advertising Expense - The Organization uses advertising to promote its programs among the audiences they service. The costs in purchasing advertising and promotions are expensed when incurred. The Organization expensed $4,524 and $2,129, for the fiscal years ended June 30, 2021 and 2020, respectively. These costs are recorded as marketing and promotions expense in the consolidated statement of functional expenses.

12. In-kind Contributions and Services - Contributed goods and services are reflected in the accompanying consolidated statement of activities at their estimated values on date of receipt.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated services are recognized as contributions if the services create or enhance nonfinancial assets or require specialized skills, which are performed by people with those skills, and would otherwise be purchased by the Organization.

13. Allocation of Functional Expenses - The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of activities and in the consolidated statement of functional expenses. Costs are charged to program services, general and administrative, and fundraising based on direct expenditures incurred. Expenses not directly chargeable to these functional categories have been estimated and allocated among the programs and supporting services benefited based on management's best judgment.

14. Use of Estimates - The preparation of 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, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

15. Income Tax - Community Organizations Active in Disasters, Inc. and Subsidiary file a consolidated tax return. Community Organizations Active in Disasters, Inc. is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and contributions to it are tax deductible within the limitations prescribed by the Code. The Organization has been classified as a publicly-supported entity, which is not a private foundation under Section 509(a) of the Code.

    BRACE, LLC is a single member LLC as defined by Reg. 301.7701-3(b), and is a wholly owned subsidiary of Community Organizations Active in Disasters, Inc. Pursuant to this regulation, BRACE, LLC is disregarded as a separate entity and is treated as a component of Community Organizations Active in Disasters, Inc. Accordingly, no provision for income taxes is included in the consolidated financial statements.

    Tax-exempt nonprofit entities such as Community Organizations Active in Disasters, Inc. may have tax positions that require evaluation for uncertainty. For example, a tax position might be the entity's status as tax exempt. In addition, a tax position might involve unrelated business income subject to income taxes. The Organization believes that any tax positions it has taken or expects to take that are more-likely-than-not sustainable, as described in the Codification, would not be material to the financial statements taken as a whole. Accordingly, no liability has been provided for unrecognized tax benefits, nor has any interest or penalty been accrued.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Organization's information and tax returns for the years ended June 30, 2018 through 2021 are subject to examination by the Internal Revenue Service and state authorities, generally for three years after they were filed.

16. Recent Financial Accounting Pronouncements - In February 2016, the FASB issued ASU 2016-02, *Leases*, which requires lessees to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by leases with lease terms of more than twelve months. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee will continue to primarily depend on its classification as a finance or operating lease. However, unlike current U.S. GAAP, which requires only capital leases to be recognized on the statement of financial position, ASU 2016-02 will require both types of leases to be recognized on the statement of financial position. ASU 2016-02 also requires disclosures about the amount, timing, and uncertainty of cash flows arising from leases. These disclosures include qualitative and quantitative requirements, providing additional information about the amounts recorded in the financial statements. This standard is effective for fiscal periods beginning after December 15, 2021. The Organization plans to adopt this ASU for its year ending June 30, 2023.

17. Comparative Financial Information - Certain accounts and activities in the prior year information have been reclassified to conform to the presentation in the current year financial statements.

18. Events Occurring After the Reporting Date - The Organization has evaluated events and transactions that occurred between June 30, 2021 and March 11, 2022, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE C - PROPERTY AND EQUIPMENT

Major classifications of property and equipment at June 30, 2021 and 2020, were as follows:

	2021	2020
Land and land improvements	$ 629,298	$ 629,298
Building and building improvements	29,350	17,888
Furniture and equipment	30,276	23,728
Computer software and website	30,797	30,797
	719,721	701,711
Less accumulated depreciation	(184,627)	(168,653)
Property and equipment, net	$ 535,094	$ 533,058

Depreciation expense for the years ended June 30, 2021 and 2020 was $15,575 and $11,397, respectively.

NOTE D - PROPERTY HELD FOR LEASE

The following is a summary of property held for lease as of June 30, 2021 and 2020:

	2021	2020
Temporary housing units	$ 307,111	$ 307,111
Unit improvements	547,935	547,935
Units not in service	13,222	13,222
	868,268	868,268
Less accumulated depreciation	(332,966)	(304,314)
Property held for lease, net	$ 535,302	$ 563,954

Depreciation on the property held for lease during the fiscal years ended June 30, 2021 and 2020 was $29,051 and $35,236, respectively.

NOTE D - PROPERTY HELD FOR LEASE (Continued)

The Organization leases temporary housing units and travel trailers that they own through Heritage Oaks Mobile Home Park. Other units in the Park are owned by the tenants. Certain units were undergoing construction at June 30, 2021 and 2020.

NOTE E - NOTES PAYABLE

The Organization's equipment note payable at June 30, 2021 and 2020 is as follows:

	2021	2020
Note with financial institution, monthly payments of $116, non-interest bearing, paid off in July 2020	$ -	$ 116

The Organization received an SBA loan for $55,318 on April 8, 2020. The interest rate is 1%. The term of the loan is 24 months with the first 6 months of principal and interest payments deferred with interest accruing, then converting to monthly principal and interest payments, amortized over 18 months, at 1%. The loan is made pursuant to the Paycheck Protection Program as part of the Coronavirus Aid, Relief, and Economic Security Act. The loan was forgiven in full in December 2020 and is included in other income on the Statement of Activities for the year ended June 30, 2021.

The Organization received an SBA loan for $55,318 on April 7, 2021. The interest rate is 1%. The term of the loan is 24 months with the first 6 months of principal and interest payments deferred with interest accruing, then converting to monthly principal and interest payments, amortized over 18 months, at 1%. The loan is made pursuant to the Paycheck Protection Program as part of the Coronavirus Aid, Relief, and Economic Security Act. The loan was forgiven in full in November 2021.

NOTE F - CONTINGENT NOTE PAYABLE TO ESCAMBIA COUNTY

Escambia County advanced Neighborhood Stabilization Program (NSP) funds to the Organization in accordance with a Development Agreement between the County and the Organization. The NSP funds were provided as long-term financing for the acquisition and management of Heritage Oaks Mobile Home Park, including the preliminary expenditures. This included outlays related to the negotiations in connection with the acquisition of the foreclosed property, as well as infrastructure improvements, and securing and transporting manufactured housing units to the Park.

The County awarded NSP funds to the Organization in the amount of $1,400,000. The award was recognized by a note which was formally executed on September 16, 2010, for this amount, and is secured by Heritage Oaks Mobile Park. In the event of default of any terms or obligations pursuant to the mortgage, including the sale, conveyance, transfer, or assignment of any interest in the property referred to in the mortgage or the failure of the Organization to comply with the rental rates, occupancy restrictions and conditions specified in the mortgage, the total principal balance will be due and payable.

If the Organization is not in default of any terms or obligations of the mortgage within fifteen years, the principal balance shall be reduced by 6.666% of the original amount per year on the anniversary date of the note. On the fifteenth anniversary of the note, the balance due shall be reduced to zero. The note is noninterest bearing, except in the event of default as stipulated within the note.

The balance due on the contingent note payable at June 30, 2021 and 2020 was $466,667 and $560,000, respectively.

NOTE G - DUE TO ESCAMBIA COUNTY

During March 2011, the Organization entered into an agreement with Escambia County to receive funding in the amount of $300,000 for ongoing renovations and infrastructure improvements to Heritage Oaks Mobile Home Park. The loan was refinanced in May 2013.

The loan matures in May 2026 and bears interest at a rate of 3%. The loan was formally executed on March 9, 2011 and is secured by Heritage Oaks Mobile Home Park real estate, buildings, improvements, and fixtures therein. Interest only payments in the amount of $750 are due each month beginning June 1, 2011, and a balloon principle payment at maturity in the amount of $300,000. The balance due to Escambia County at June 30, 2021 and 2020 was $300,000 and $300,000, respectively. Interest expenses totaled $9,000 and $9,000 for the years ended June 30, 2021 and 2020, respectively.

NOTE H - GRANTS

During the year ended June 30, 2021, the Organization was awarded a grant from United Way of West Florida's Hurricane Sally Relief Fund in the amount of $50,000 for emergency work and a grant from Escambia County in the amount of $95,000.

During the year ended June 30, 2020, the Organization was awarded a grant from Escambia County in the amount of $81,250 for emergency work and a grant from Volunteer Florida in the amount of $100,000.

NOTE I - DONATED SERVICES AND OTHER IN-KIND CONTRIBUTIONS

The value of in-kind contributions and services as revenue in the consolidated financial statements and the corresponding program expenses for the years ended June 30, 2021 and 2020 are as follows:

	Heritage Oaks	Preparedness & Mitigation	Response	Recovery	Faith - Based	General & Administrative	Fundraising	Total
Personnel	$ 10,095	$ 71,205	$ 41,700	$ 39,368	$ 4,192	$ -	$ -	$166,561
Direct assistance	7,449	-	-	-	-	-	-	7,449
Rent	104	125	121	83	25	42	52	552
2021 Total	$ 17,648	$ 71,330	$ 41,821	$ 39,452	$ 4,217	$ 42	$ 52	$174,562

	Heritage Oaks	Preparedness & Mitigation	Response	Recovery	Faith - Based	General & Administrative	Fundraising	Total
Personnel	$ 10,272	$ 72,451	$ 42,430	$ 40,057	$ 4,265	$ -	$ -	$169,475
Direct assistance	21,657	-	-	-	-	-	-	21,657
Marketing	232	360	392	280	104	-	232	1,600
Rent	1,250	1,500	1,450	1,000	300	500	628	6,628
2020 Total	$ 33,411	$ 74,311	$ 44,272	$ 41,337	$ 4,669	$ 500	$ 860	$199,360

Additionally, a substantial number of volunteers donated significant amounts of time to the Organization in various capacities; however, these donated services are not reflected in the financial statements, since these services do not meet the criteria for recognition as contributed services.

NOTE J - NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restriction at June 30, 2021 and 2020 consisted of the following:

	2021	2020
Disaster relief	$ 5,497	$ 16,483
Total	$ 5,497	$ 16,483

NOTE K - FINANCIAL ASSETS AVAILABLE FOR GENERAL EXPENDITURES

The following reflects the Organization's financial assets as of June 30, 2021 and 2020, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of June 30, 2021 and 2020.

	2021	2020
Financial assets, at year-end	$ 753,010	$ 547,129
Net assets with donor restrictions	(5,497)	(16,483)
Financial assets available to meet cash needs for general expenditures within one year	$ 747,513	$ 563,612

The Organization at times receives restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE L - SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash payments for interest for the years ended June 30, 2021 and 2020 were $9,000 for each of the years.

There was debt forgiveness on the contingent note payable to Escambia County in the amount of $93,333 each year during the years ended June 30, 2021 and 2020.

NOTE M - OPERATING LEASE

In 2011, the Organization entered into a lease for a facility in Pensacola under a month-to-month operating lease requiring annual rental payments of $15,840, half of which is an in-kind donation of rent to the Organization. Rent expense for the year ended June 30, 2021 and 2020 was $13,359 and $23,036, respectively.

NOTE N - SUBSEQUENT EVENT

Subsequent to year end, the Organization reached an agreement to sell Heritage Oaks Mobile Home Park. Closing is scheduled to take place in April 2022. The sales price for the Mobile Home Park is $2,000,000 and the estimated gain on the sale is $970,000. The Organization will be required to pay back the remaining balance of the contingent note payable described in Note F.

NOTE O - HURRICANE SALLY

On September 16, 2020, Hurricane Sally hit the Gulf Coast causing damage to the Organization's mobile home park. The Organization received insurance proceeds in the amount of $128,066. The insured repair expenses totaled $115,476. The reported gain in other income is $12,590. Uninsured remedies and damages were $12,667. The Organization restored the units during the year ended June 30, 2021.

NOTE P - COVID-19

The COVID-19 outbreak in the United States has caused disruption of operations through mandated and voluntary closings of business and issued stay at home for individuals. While the disruption is currently expected to be temporary, there is considerable uncertainty surrounding the long-term operating effects on the Organization. The related financial impact and duration cannot be reasonably estimated at this time.

CONSOLIDATED FINANCIAL STATEMENTS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

June 30, 2022 and 2021

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	2 - 4
CONSOLIDATED FINANCIAL STATEMENTS:	
Consolidated Statements of Financial Position	5
Consolidated Statements of Activities	6 - 7
Consolidated Statements of Functional Expenses	8 - 9
Consolidated Statements of Cash Flows	10
Notes to Consolidated Financial Statements	11 - 21

BROWN
THORNTON • PACENTA
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Organizations Active in Disasters, Inc.
and Subsidiary

Opinion

We have audited the accompanying consolidated financial statements of Community Organizations Active in Disasters, Inc. (a nonprofit organization) and Subsidiary, which comprise the statements of financial position as of June 30, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Organizations Active in Disasters, Inc. and Subsidiary as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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

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

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

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

Brown Shuman Pacetta & Company, P.A.

Pensacola, Florida
April 21, 2023

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

June 30, 2022 and 2021

ASSETS

	2022	2021
ASSETS		
Cash	$ 1,846,029	$ 703,666
Accounts receivable, net of allowance for uncollectible accounts of $1,000 and $1,000	2,600	13,848
Grants receivable	122,532	35,496
Prepaid expenses	20,407	29,912
Property and equipment, net	138	535,094
Property held for lease, net	-	535,302
Total assets	$ 1,991,706	$ 1,853,318

LIABILITIES AND NET ASSETS

LIABILITIES		
Accounts payable	$ 63,279	$ 21,580
Accrued expenses	7,048	11,799
Deferred revenue	44,422	224,491
Security deposits	-	35,139
Note payable - PPP Loan	-	55,318
Note payable to Escambia County	-	300,000
Contingent note payable to Escambia County	-	466,667
Total liabilities	114,749	1,114,994
NET ASSETS		
Without donor restriction	1,876,957	732,827
With donor restriction	-	5,497
Total net assets	1,876,957	738,324
Total liabilities and net assets	$ 1,991,706	$ 1,853,318

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2022

	Without Donor Restriction	With Donor Restriction	Total
REVENUE AND SUPPORT			
Contributions	$ 10,626	$ -	$ 10,626
Donated services and other in-kind contributions	157,726	-	157,726
Contract revenue	16,724	-	16,724
Grant revenue	785,423	-	785,423
Rental income	410,708	-	410,708
Interest income	76	-	76
PPP loan forgiveness	55,318	-	55,318
Gain on disposal of property	965,677	-	965,677
Other income	61,442	-	61,442
Special events	6	-	6
Net assets released from restrictions	5,497	(5,497)	-
TOTAL REVENUE AND SUPPORT	2,469,223	(5,497)	2,463,726
EXPENSES			
Program services			
Heritage Oaks	390,789	-	390,789
Preparedness and mitigation	23,471	-	23,471
Response and Deepwater Horizon	630,900	-	630,900
Recovery	101,937	-	101,937
Faith-Based	20,014	-	20,014
Total program services	1,167,111	-	1,167,111
Supporting services			
General and administrative	155,749	-	155,749
Fundraising	2,233	-	2,233
Total supporting services	157,982	-	157,982
TOTAL EXPENSES	1,325,093	-	1,325,093
CHANGE IN NET ASSETS	1,144,130	(5,497)	1,138,633
NET ASSETS, BEGINNING OF YEAR	732,827	5,497	738,324
NET ASSETS, END OF YEAR	$ 1,876,957	$ -	$ 1,876,957

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2021

	Without Donor Restriction	With Donor Restriction	Total
REVENUE AND SUPPORT			
Contributions	$ 50,224	$ -	$ 50,224
Donated services and other in-kind contributions	174,562	-	174,562
Contract revenue	6,500	-	6,500
Grant revenue	260,206	2,014	262,220
Rental income	513,271	-	513,271
Interest income	41	-	41
PPP loan forgiveness	55,318	-	55,318
Other income	15,140	-	15,140
Special events	1,764	-	1,764
Net assets released from restrictions	13,000	(13,000)	-
TOTAL REVENUE AND SUPPORT	1,090,026	(10,986)	1,079,040
EXPENSES			
Program services			
Heritage Oaks	559,134	-	559,134
Preparedness and mitigation	25,392	-	25,392
Response and Deepwater Horizon	232,334	-	232,334
Recovery	103,712	-	103,712
Faith-Based	22,802	-	22,802
Total program services	943,374	-	943,374
Supporting services			
General and administrative	87,946	-	87,946
Fundraising	2,941	-	2,941
Total supporting services	90,887	-	90,887
TOTAL EXPENSES	1,034,261	-	1,034,261
CHANGE IN NET ASSETS	55,765	(10,986)	44,779
NET ASSETS, BEGINNING OF YEAR	677,062	16,483	693,545
NET ASSETS, END OF YEAR	$ 732,827	$ 5,497	$ 738,324

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2022

	Heritage Oaks	Preparedness & Mitigation	Response & Deepwater Horizon	Recovery	Faith-Based	Total Program Services	General & Administrative	Fund Raising	Total Supporting Services	Total Expenses
Accounting and legal	$ 44,639	$ 3,434	$ 13,735	$ 5,494	$ 1,374	$ 68,676	$ 3,615	$ -	$ 3,615	$ 72,291
Annual meeting	824	487	2,181	970	388	4,850	-	-	-	4,850
Awards and grants	-	-	-	-	-	-	1,937	-	1,937	1,937
Bank charges	-	-	-	-	-	-	2,704	-	2,704	2,704
Depreciation	35,576	-	-	-	-	35,576	359	-	359	35,935
Direct assistance	1,790	-	400,307	-	-	402,097	448	-	448	402,545
Insurance	55,888	-	-	-	-	55,888	6,210	-	6,210	62,098
Interest	11,965	-	-	-	-	11,965	-	-	-	11,965
Management fee	-	-	-	-	-	-	-	-	-	-
Marketing and promotions	150	89	400	178	71	888	-	157	157	1,045
Membership dues	182	109	484	215	86	1,076	189	-	189	1,265
Office	3,783	2,373	10,677	4,745	1,898	23,476	4,187	-	4,187	27,663
Outside contract services	15,911	1,060	2,122	1,061	1,061	21,215	1,118	-	1,118	22,333
Personnel	96,010	12,104	181,568	80,696	12,104	382,482	128,913	-	128,913	511,395
Postage	46	28	126	56	22	278	47	47	94	372
Printing and copying	33	18	87	39	16	193	38	28	66	259
Program supplies	1,104	793	2,543	886	604	5,930	-	-	-	5,930
Rent	3,018	537	4,849	2,155	216	10,775	1,612	-	1,612	12,387
Repairs and maintenance	(1,282)	56	251	112	45	(818)	98	-	98	(720)
Special events	1,032	609	2,733	1,215	486	6,075	-	-	-	6,075
Taxes and licenses	8,929	-	-	-	-	8,929	993	-	993	9,922
Telephone	4,968	564	3,387	1,693	677	11,289	1,254	-	1,254	12,543
Training and development	20	9	46	20	5	100	26	-	26	126
Travel and meetings	2,043	1,201	5,404	2,402	961	12,011	2,001	2,001	4,002	16,013
Utilities	104,160	-	-	-	-	104,160	-	-	-	104,160
Total	$ 390,789	$ 23,471	$ 630,900	$ 101,937	$ 20,014	$1,167,111	$ 155,749	$ 2,233	$ 157,982	$ 1,325,093

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2021

	Heritage Oaks	Preparedness & Mitigation	Response & Deepwater Horizon	Recovery	Faith-Based	Total Program Services	General & Administrative	Fund Raising	Total Supporting Services	Total Expenses
Accounting and legal	$ 15,270	$ 1,175	$ 4,699	$ 1,880	$ 470	$ 23,494	$ 1,237	$ -	$ 1,237	$ 24,731
Annual meeting	944	555	2,499	1,111	444	5,553	-	-	-	5,553
Awards	-	-	-	-	-	-	-	-	-	-
Bank charges	-	-	-	-	-	-	1,248	-	1,248	1,248
Depreciation and amortization	44,180	-	-	-	-	44,180	446	-	446	44,626
Direct assistance	11,707	-	-	-	-	11,707	2,927	-	2,927	14,634
Insurance	39,643	-	-	-	-	39,643	4,405	-	4,405	44,048
Interest	8,900	-	-	-	-	8,900	-	-	-	8,900
Marketing and promotions	653	385	1,730	769	308	3,845	-	679	679	4,524
Membership dues	155	92	414	184	74	919	162	-	162	1,081
Office	5,675	3,339	15,024	6,677	2,671	33,386	5,892	-	5,892	39,278
Outside contract services	58,275	3,885	7,770	3,885	3,885	77,700	4,089	-	4,089	81,789
Personnel	188,291	11,878	178,171	79,187	11,878	469,405	59,163	-	59,163	528,568
Postage	89	53	237	105	42	526	88	88	176	702
Printing and copying	80	47	213	95	38	473	90	68	158	631
Program supplies	842	494	2,224	989	395	4,944	-	-	-	4,944
Rent	3,255	581	5,230	2,324	232	11,622	1,737	-	1,737	13,359
Repairs and maintenance	54,397	37	167	74	30	54,705	66	-	66	54,771
Special events	206	122	549	244	98	1,219	-	-	-	1,219
Taxes and licenses	6,889	-	-	-	-	6,889	766	-	766	7,655
Telephone	6,074	690	4,141	2,070	828	13,803	1,534	-	1,534	15,337
Training and development	1,592	796	3,582	1,592	398	7,960	1,990	-	1,990	9,950
Travel and meetings	2,147	1,263	5,684	2,526	1,011	12,631	2,106	2,106	4,212	16,843
Utilities	109,870	-	-	-	-	109,870	-	-	-	109,870
Total	$ 559,134	$ 25,392	$ 232,334	$ 103,712	$ 22,802	$ 943,374	$ 87,946	$ 2,941	$ 90,887	$ 1,034,261

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENTS OF CASH FLOWS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Years Ended June 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 1,138,633	$ 44,779
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	35,935	44,626
Forgiveness of contingent note payable	(93,333)	(93,333)
PPP loan forgiveness	(55,318)	(55,318)
Gain on insurance claim	-	(12,590)
Gain on disposal of property	(965,677)	-
(Increase) decrease in operating assets:		
Accounts receivable	11,248	(4,075)
Grant receivable	(87,036)	(10,261)
Prepaid expenses	9,505	(9,638)
Increase (decrease) in operating liabilities:		
Accounts payable	41,699	8,128
Accrued expenses	(39,890)	4,954
Deferred revenues	(180,069)	224,491
Net cash provided (used) by operating activities	(184,303)	141,763
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for purchase of property and equipment	-	(133,486)
Proceeds from insurance claim	-	128,066
Proceeds from sale of property	2,000,000	-
Net cash provided (used) by investing activities	2,000,000	(5,420)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	(673,334)	(116)
Proceeds from long-term debt	-	55,318
Net cash provided (used) by financing activities	(673,334)	55,202
NET INCREASE IN CASH	1,142,363	191,545
Cash, beginning of year	703,666	512,121
Cash, end of year	$ 1,846,029	$ 703,666

See independent auditor's report and accompanying notes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

NOTE A - ORGANIZATION AND NATURE OF ACTIVITIES

Community Organizations Active in Disasters, Inc. was formed in April 2006, as a nonprofit organization in the State of Florida. The Organization is made up of a local network that links community, governmental, and faith-based organizations, businesses, and volunteers during disasters to address emergency management issues. The Organization receives funding for its programs through rental income, governmental grants, reimbursable contracts, and financial and in-kind donations.

The consolidated financial statements include BRACE, LLC, a wholly owned subsidiary of Community Organizations Active in Disasters, Inc. During the fiscal year ended June 30, 2010, BRACE, LLC purchased Heritage Oaks Mobile Home Park with funding received through Escambia County to assist in preserving and providing long-term affordable rental and privately owned residences for Escambia County, Florida residents. The mobile home park was sold in April 2022.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting - The Organization prepares their financial statements on the accrual basis of accounting, following accounting principles generally accepted in the United States of America for nonprofit organizations.

2. Principles of Consolidation - These consolidated financial statements include the balances and financial activities of Community Organization Active in Disasters, Inc. and BRACE, LLC (the Organization). All material inter-company balances and transactions are eliminated in the consolidation.

3. Financial Statement Presentation - The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

   Without donor restrictions - Not subject to donor-imposed stipulations.

   With donor restrictions - Subject to donor-imposed stipulations.

4. Cash and Cash Equivalents - For the purposes of the statement of cash flows, the Organization considers all liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2022 and 2021.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable - Accounts receivable is stated at unpaid balances and are presented net of an allowance for uncollectible accounts. The allowance for uncollectible accounts is based on historical experience, coupled with a review of the current status of existing receivables. Receivables will be charged off in the period in which management determines the receivable to be uncollectible. Recoveries of receivables previously charged off are recorded as income when received.

6. Property and Equipment and Property Held for Lease - Acquisitions of furniture and equipment of $5,000 or more are capitalized at cost or, if donated, at estimated fair market value at the time of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided on the straight-line basis over estimated useful lives of the assets as follows:

Buildings and building improvements	39 years
Land improvements	7 - 20 years
Furniture and equipment	5 - 7 years
Computer, software, and website	3 - 5 years
Property held for lease	7 - 27 ½ years

7. Contingent Note Payable to Escambia County - As explained in Note F, the Organization has a contingent note payable to Escambia County for Neighborhood Stabilization Program (NSP) funds received from the County and used to acquire and operate Heritage Oaks Mobile Home Park in accordance with a Development Agreement between the County and the Organization.

   The Organization complied with all the requirements of the Development Agreement and the related mortgage note payable. The conditional note payable was non-interest bearing and was forgiven in the amount of $93,333, each year the Organization remained in compliance with the forgiveness terms. Beginning with the fiscal year ended June 30, 2012, the forgiven amount of $93,333 has been recorded as grant revenue, each year through June 30, 2022. The mobile home park was sold in April 2022 and the remaining balance of the conditional note was repaid, in full.

8. Contributions - Contributions made and received are recorded as with donor restricted or without donor restricted support depending on the existence and/or nature of any donor restrictions.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted for future periods or donor-restricted for specific purposes are reported as restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as support without donor restriction.

When a donor-stipulated time restriction expires or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restriction.

9. Grants - The Organization records grant revenue over the period of the award and the provisions of the grant determine the timing of revenue recognition. Grant expenses are recognized when incurred. Amounts that have been awarded and earned but not received are recorded as grants receivable. Grant funds received and not yet earned are reported as deferred revenues on the statement of financial position.

10. Program Revenue - Revenue related to exchange transactions is recognized as goods and/or services are provided and is based on the amount expected to be received in exchange for those goods and/or services. The Organization recognizes client service revenue in the period in which performance obligations under its contracts are satisfied by transferring services to clients. The Organization measures the performance obligation on the date the services are provided and bills to clients and third-party payers are sent. Contract receivables, assets, and liabilities at July 1, 2020 were $25,235, zero, and $35,139, respectively.

11. Advertising Expense - The Organization uses advertising to promote its programs among the audiences they service. The costs in purchasing advertising and promotions are expensed when incurred. The Organization expensed $1,045 and $4,524, for the fiscal years ended June 30, 2022 and 2021, respectively. These costs are recorded as marketing and promotions expense in the consolidated statement of functional expenses.

12. In-kind Contributions and Services - Contributed goods and services are reflected in the accompanying consolidated statement of activities at their estimated values on date of receipt.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated services are recognized as contributions if the services create or enhance nonfinancial assets or require specialized skills, which are performed by people with those skills, and would otherwise be purchased by the Organization.

13. Allocation of Functional Expenses - The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of activities and in the consolidated statement of functional expenses. Costs are charged to program services, general and administrative, and fundraising based on direct expenditures incurred. Expenses not directly chargeable to these functional categories have been estimated and allocated among the programs and supporting services benefited based on management's best judgment.

14. Use of Estimates - The preparation of 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, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

15. Income Tax - Community Organizations Active in Disasters, Inc. and Subsidiary file a consolidated tax return. Community Organizations Active in Disasters, Inc. is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and contributions to it are tax deductible within the limitations prescribed by the Code. The Organization has been classified as a publicly-supported entity, which is not a private foundation under Section 509(a) of the Code.

    BRACE, LLC is a single member LLC as defined by Reg. 301.7701-3(b), and is a wholly owned subsidiary of Community Organizations Active in Disasters, Inc. Pursuant to this regulation, BRACE, LLC is disregarded as a separate entity and is treated as a component of Community Organizations Active in Disasters, Inc. Accordingly, no provision for income taxes is included in the consolidated financial statements.

    Tax-exempt nonprofit entities such as Community Organizations Active in Disasters, Inc. may have tax positions that require evaluation for uncertainty. For example, a tax position might be the entity's status as tax exempt. In addition, a tax position might involve unrelated business income subject to income taxes. The Organization believes that any tax positions it has taken or expects to take that are more-likely-than-not sustainable, as described in the Codification, would not be material to the financial statements taken as a whole. Accordingly, no liability has been provided for unrecognized tax benefits, nor has any interest or penalty been accrued.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Organization's information and tax returns for the years ended June 30, 2020 through 2022 are subject to examination by the Internal Revenue Service and state authorities, generally for three years after they were filed.

16. Recent Financial Accounting Pronouncements - In February 2016, the FASB issued ASU 2016-02, *Leases*, which requires lessees to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by leases with lease terms of more than twelve months. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee will continue to primarily depend on its classification as a finance or operating lease. However, unlike current U.S. GAAP, which requires only capital leases to be recognized on the statement of financial position, ASU 2016-02 will require both types of leases to be recognized on the statement of financial position. ASU 2016-02 also requires disclosures about the amount, timing, and uncertainty of cash flows arising from leases. These disclosures include qualitative and quantitative requirements, providing additional information about the amounts recorded in the financial statements. This standard is effective for fiscal periods beginning after December 15, 2021. The Organization plans to adopt this ASU for its year ending June 30, 2023.

17. Comparative Financial Information - Certain accounts and activities in the prior year information have been reclassified to conform to the presentation in the current year financial statements.

18. Events Occurring After the Reporting Date - The Organization has evaluated events and transactions that occurred between June 30, 2022 and April 21, 2023, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE C - PROPERTY AND EQUIPMENT

Major classifications of property and equipment at June 30, 2022 and 2021, were as follows:

	2022	2021
Land and land improvements	$ -	$ 629,298
Building and building improvements	-	29,350
Furniture and equipment	6,638	30,276
Computer software and website	30,797	30,797
	37,435	719,721
Less accumulated depreciation	(37,297)	(184,627)
Property and equipment, net	$ 138	$ 535,094

Depreciation expense for the years ended June 30, 2022 and 2021 was $11,683 and $15,575, respectively.

NOTE D - PROPERTY HELD FOR LEASE

The following is a summary of property held for lease as of June 30, 2021:

	2021
Temporary housing units	$ 307,111
Unit improvements	547,935
Units not in service	13,222
	868,268
Less accumulated depreciation	(332,966)
Property held for lease, net	$ 535,302

The Organization leased temporary housing units and travel trailers that they own through Heritage Oaks Mobile Home Park. Other units in the Park are owned by the tenants. Certain units were undergoing construction at June 30, 2021. The mobile home park was sold in April 2022 for $2,000,000, resulting in a gain of $965,677.

NOTE D - PROPERTY HELD FOR LEASE (Continued)

Depreciation on the property held for lease during the fiscal years ended June 30, 2022 and 2021 was $24,252 and $29,051, respectively.

NOTE E - NOTES PAYABLE

The Organization received an SBA loan for $55,318 on April 8, 2020. The interest rate is 1%. The term of the loan is 24 months with the first 6 months of principal and interest payments deferred with interest accruing, then converting to monthly principal and interest payments, amortized over 18 months, at 1%. The loan is made pursuant to the Paycheck Protection Program as part of the Coronavirus Aid, Relief, and Economic Security Act. The loan was forgiven in full in December 2020 and is included in other income on the Statement of Activities for the year ended June 30, 2021.

The Organization received an SBA loan for $55,318 on April 7, 2021. The interest rate is 1%. The term of the loan is 24 months with the first 6 months of principal and interest payments deferred with interest accruing, then converting to monthly principal and interest payments, amortized over 18 months, at 1%. The loan is made pursuant to the Paycheck Protection Program as part of the Consolidated Appropriations Act. The loan was forgiven in full in November 2021 and is included in other income on the Statement of Activities for the year ended June 30, 2022.

NOTE F - CONTINGENT NOTE PAYABLE TO ESCAMBIA COUNTY

Escambia County advanced Neighborhood Stabilization Program (NSP) funds to the Organization in accordance with a Development Agreement between the County and the Organization. The NSP funds were provided as long-term financing for the acquisition and management of Heritage Oaks Mobile Home Park, including the preliminary expenditures. This included outlays related to the negotiations in connection with the acquisition of the foreclosed property, as well as infrastructure improvements, and securing and transporting manufactured housing units to the Park.

The County awarded NSP funds to the Organization in the amount of $1,400,000. The award was recognized by a note which was formally executed on September 16, 2010, for this amount, and is secured by Heritage Oaks Mobile Park. In the event of default of any terms or obligations pursuant to the mortgage, including the sale, conveyance, transfer, or assignment of any interest in the property referred to in the mortgage or the failure of the Organization to comply with the rental rates, occupancy restrictions and conditions specified in the mortgage, the total principal balance will be due and payable.

NOTE F - CONTINGENT NOTE PAYABLE TO ESCAMBIA COUNTY (Continued)

If the Organization is not in default of any terms or obligations of the mortgage within fifteen years, the principal balance shall be reduced by 6.666% of the original amount per year on the anniversary date of the note. On the fifteenth anniversary of the note, the balance due shall be reduced to zero. The note is noninterest bearing, except in the event of default as stipulated within the note.

The balance due on the contingent note payable was repaid, in full, in April 2022 with the sale of Heritage Oaks Mobile Home Park.

NOTE G - DUE TO ESCAMBIA COUNTY

During March 2011, the Organization entered into an agreement with Escambia County to receive funding in the amount of $300,000 for ongoing renovations and infrastructure improvements to Heritage Oaks Mobile Home Park. The loan was refinanced in May 2013.

The loan was set to mature in May 2026, with interest at a rate of 3%, and was secured by Heritage Oaks Mobile Home Park real estate, buildings, improvements, and fixtures therein. Interest only payments in the amount of $750 were due each month beginning June 1, 2011, and a balloon principle payment at maturity in the amount of $300,000. The balance due to Escambia County at June 30, 2021 was $300,000. The loan was paid, in full, in April 2022 when the mobile home park was sold. Interest expenses totaled $9,000 and $9,000 for each of the years ended June 30, 2022 and 2021.

NOTE H - GRANTS

During the year ended June 30, 2022, the Organization was awarded a grant from United Way of West Florida, Inc. in the amount of $47,774, a grant from Escambia Counting in the amount of $95,000, and grants from Florida-Bahamas Synod, ELCA in the amount of $70,000 for a construction manager's salary, $10,000 for human resources support, $10,000 for financial administrative support, and $15,000 for administrative support. The ELCA also awarded funds to the Organization to assist in unmet needs of eligible recipients for disaster assistance with grant revenues totaling $292,023 for the year ended June 30, 2022.

During the year ended June 30, 2021, the Organization was awarded a grant from United Way of West Florida, Inc.'s Hurricane Sally Relief Fund in the amount of $50,000 for emergency work and a grant from Escambia County in the amount of $95,000.

NOTE I - DONATED SERVICES AND OTHER IN-KIND CONTRIBUTIONS

The value of in-kind contributions and services as revenue in the consolidated financial statements and the corresponding program expenses for the years ended June 30, 2022 and 2021 are as follows:

	Heritage Oaks	Preparedness & Mitigation	Response	Recovery	Faith-Based	General & Administrative	Fundraising	Total
Personnel	$ 9,424	$ 6,472	$ 98,928	$ 36,751	$ 3,913	$ -	$ -	$155,488
Direct assistance	2,238	-	-	-	-	-	-	2,238
Rent	-	-	-	-	-	-	-	-
2022 Total	$ 11,662	$ 6,472	$ 98,928	$ 36,751	$ 3,913	$ -	$ -	$157,726

	Heritage Oaks	Preparedness & Mitigation	Response	Recovery	Faith-Based	General & Administrative	Fundraising	Total
Personnel	$ 10,095	$ 71,205	$ 41,700	$ 39,368	$ 4,192	$ -	$ -	$166,561
Direct assistance	7,449	-	-	-	-	-	-	7,449
Rent	104	125	121	83	25	42	52	552
2021 Total	$ 17,648	$ 71,330	$ 41,821	$ 39,452	$ 4,217	$ 42	$ 52	$174,562

Additionally, a substantial number of volunteers donated significant amounts of time to the Organization in various capacities; however, these donated services are not reflected in the financial statements, since these services do not meet the criteria for recognition as contributed services.

NOTE J - NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restriction at June 30, 2021 consisted of $5,497 for disaster relief. There were no net assets with donor restriction at June 30, 2022.

NOTE K - FINANCIAL ASSETS AVAILABLE FOR GENERAL EXPENDITURES

The following reflects the Organization's financial assets as of June 30, 2022, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of June 30, 2022.

	2022
Financial assets, at year-end	$ 1,971,161
Net assets with donor restrictions	-
Financial assets available to meet cash needs for general expenditures within one year	$ 1,971,161

The Organization at times receives restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE L - SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash payments for interest for the years ended June 30, 2022 and 2021 were $9,000 for each of the years.

Debt forgiveness on the contingent note payable to Escambia County totaled $93,333 each year during the years ended June 30, 2022 and 2021.

NOTE M - OPERATING LEASE

In 2011, the Organization entered into a lease for a facility in Pensacola under a month-to-month operating lease requiring annual rental payments of $15,840, half of which is an in-kind donation of rent to the Organization. Rent expense for the year ended June 30, 2022 and 2021 was $13,359 and $23,036, respectively.

NOTE N - HURRICANE SALLY

On September 16, 2020, Hurricane Sally hit the Gulf Coast causing damage to the Organization's mobile home park. In the prior year, the Organization received insurance proceeds in the amount of $128,066. The insured repair expenses totaled $115,476. The reported gain in other income is $12,590. Uninsured remedies and damages were $12,667. The Organization restored the units during the year ended June 30, 2021.

NOTE O - CONCENTRATION OF CREDIT RISK

Financial instruments, which potentially subject the Organization to concentrations of credit risk, include cash in banks and certificates of deposit in excess of federally insured limits. The Organization manages this risk by maintaining its cash in various high-quality financial institutions. The funds in these accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The uninsured cash balance was $1,366,886 at June 30, 2022.

BRACE
BE READY ALLIANCE
COORDINATING FOR EMERGENCIES

March 26, 2024

Escambia Board of County Commissioners
221 Palafox Place
Pensacola, FL 32502

To Whom It May Concern,

BRACE's Fiscal Year 2022-2023 Financial Statements are currently being audited by Brown, Thornton, Pacenta & Company, P.A. Once the independent auditor's report is completed we can provide you with the auditor's full report.

Best,

Nick Jackson

Dr. Nick Jackson
Chief Executive Officer

CONSOLIDATED FINANCIAL STATEMENTS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

June 30, 2023 and 2022

C O N T E N T S

	Page
INDEPENDENT AUDITOR'S REPORT	2 - 4
CONSOLIDATED FINANCIAL STATEMENTS:	
Consolidated Statements of Financial Position	5
Consolidated Statements of Activities	6 - 7
Consolidated Statements of Functional Expenses	8 - 9
Consolidated Statements of Cash Flows	10
Notes to Consolidated Financial Statements	11 - 21

BROWN
THORNTON • PACENTA
& Company, P.A.
Certified Public Accountants
Business & Financial Consultants

Michael D. Thornton, Shareholder
Jan M. Pacenta, Shareholder
Catherine T. Bond, Officer
John R. Dunaway, Of Counsel
Russell F. Lentz, Of Counsel
Sandy J. Queen, Officer
Sean K. Quigley, Officer

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Organizations Active in Disasters, Inc.
and Subsidiary

Opinion

We have audited the accompanying consolidated financial statements of Community Organizations Active in Disasters, Inc. (a nonprofit organization) and Subsidiary, which comprise the statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Organizations Active in Disasters, Inc. and Subsidiary as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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

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

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

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

Brown Thornton Pacetta & Company, P.A.

Pensacola, Florida
April 3, 2024

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

June 30, 2023 and 2022

ASSETS

	2023	2022
ASSETS		
Cash	$ 1,652,775	$ 1,846,029
Accounts receivable, net of allowance for uncollectible accounts of $1,000	-	2,600
Grants receivable	21,502	122,532
Prepaid expenses	12,366	20,407
Operating lease right-to-use asset	4,343	-
Property and equipment, net	54,813	138
Total assets	$ 1,745,799	$ 1,991,706

LIABILITIES AND NET ASSETS

LIABILITIES		
Accounts payable	$ 7,302	$ 63,279
Accrued expenses	2,881	7,048
Deferred revenues	117,991	44,422
Operating lease liability	4,343	-
Total liabilities	132,517	114,749
NET ASSETS		
Without donor restriction	1,613,282	1,876,957
With donor restriction	-	-
Total net assets	1,613,282	1,876,957
Total liabilities and net assets	$ 1,745,799	$ 1,991,706

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2023

	Without Donor Restriction	With Donor Restriction	Total
REVENUE AND SUPPORT			
Contributions	$ 8,853	$ -	$ 8,853
Donated services and other nonfinancial contributions	166,349	-	166,349
Contract revenue	2,458	-	2,458
Grant revenue	216,462	-	216,462
Interest income	43	-	43
TOTAL REVENUE AND SUPPORT	394,165	-	394,165
EXPENSES			
Program services			
Preparedness and mitigation	30,106	-	30,106
Response and Deepwater Horizon	322,314	-	322,314
Recovery	180,686	-	180,686
Faith-Based	28,627	-	28,627
Total program services	561,733	-	561,733
Supporting services			
General and administrative	90,803	-	90,803
Fundraising	5,304	-	5,304
Total supporting services	96,107	-	96,107
TOTAL EXPENSES	657,840	-	657,840
CHANGE IN NET ASSETS	(263,675)	-	(263,675)
NET ASSETS, BEGINNING OF YEAR	1,876,957	-	1,876,957
NET ASSETS, END OF YEAR	$ 1,613,282	$ -	$ 1,613,282

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2022

	Without Donor Restriction	With Donor Restriction	Total
REVENUE AND SUPPORT			
Contributions	$ 10,626	$ -	$ 10,626
Donated services and other nonfinancial contributions	157,726	-	157,726
Contract revenue	16,724	-	16,724
Grant revenue	785,423		785,423
Rental income	410,708	-	410,708
Interest income	76	-	76
PPP loan forgiveness	55,318	-	55,318
Gain on disposal of property	965,677	-	965,677
Other income	61,442	-	61,442
Special events	6	-	6
Net assets released from restrictions	5,497	(5,497)	-
TOTAL REVENUE AND SUPPORT	2,469,223	(5,497)	2,463,726
EXPENSES			
Program services			
Heritage Oaks	390,789	-	390,789
Preparedness and mitigation	23,471	-	23,471
Response and Deepwater Horizon	630,900	-	630,900
Recovery	101,937	-	101,937
Faith-Based	20,014	-	20,014
Total program services	1,167,111	-	1,167,111
Supporting services			
General and administrative	155,749	-	155,749
Fundraising	2,233	-	2,233
Total supporting services	157,982	-	157,982
TOTAL EXPENSES	1,325,093	-	1,325,093
CHANGE IN NET ASSETS	1,144,130	(5,497)	1,138,633
NET ASSETS, BEGINNING OF YEAR	732,827	5,497	738,324
NET ASSETS, END OF YEAR	$ 1,876,957	$ -	$1,876,957

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2023

	Preparedness & Mitigation	Response & Deepwater Horizon	Recovery	Faith-Based	Total Program Services	General & Administrative	Fund Raising	Total Supporting Services	Total Expenses
Accounting and legal	$ 2,227	$ 9,137	$ 8,682	$ 2,227	$ 22,273	$ 1,172	$ -	$ 1,172	$ 23,445
Annual meeting	190	953	571	190	1,904	-	-	-	1,904
Awards and grants	-	-	-	-	-	-	-	-	-
Bank charges	-	-	-	-	-	1,712	-	1,712	1,712
Depreciation	-	5,137	-	-	5,137	52	-	52	5,189
Direct assistance	-	56,063	50,000	-	106,063	26,516	-	26,516	132,579
Insurance	-	11,242	-	-	11,242	1,249	-	1,249	12,491
Interest	-	-	-	-	-	-	-	-	-
Management fee	-	-	-	-	-	-	-	-	-
Marketing and promotions	157	783	470	157	1,567	-	276	276	1,843
Membership dues	323	1,617	970	323	3,233	571	-	571	3,804
Office	1,265	6,321	3,794	1,265	12,645	2,232	-	2,232	14,877
Outside contract services	729	8,754	3,647	1,459	14,589	768	-	768	15,357
Personnel	15,604	187,243	93,622	15,604	312,073	46,632	-	46,632	358,705
Postage	17	84	50	17	168	28	28	56	224
Printing and copying	-	-	-	-	-	-	-	-	-
Program supplies	1,025	5,125	3,075	1,025	10,250	-	-	-	10,250
Rent	1,510	7,545	4,529	1,510	15,094	2,256	-	2,256	17,350
Repairs and maintenance	-	-	-	-	-	-	-	-	-
Special events	79	391	236	79	785	-	-	-	785
Taxes and licenses	-	551	-	-	551	61	-	61	612
Telephone	1,422	2,844	1,777	1,066	7,109	790	-	790	7,899
Training and development	1,058	3,527	1,764	705	7,054	1,764	-	1,764	8,818
Travel and meetings	4,500	14,997	7,499	3,000	29,996	5,000	5,000	10,000	39,996
Total	$ 30,106	$ 322,314	$ 180,686	$ 28,627	$ 561,733	$ 90,803	$ 5,304	$ 96,107	$ 657,840

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2022

	Heritage Oaks	Preparedness & Mitigation	Response & Deepwater Horizon	Recovery	Faith-Based	Total Program Services	General & Administrative	Fund Raising	Total Supporting Services	Total Expenses
Accounting and legal	$ 44,639	$ 3,434	$ 13,735	$ 5,494	$ 1,374	$ 68,676	$ 3,615	$ -	$ 3,615	$ 72,291
Annual meeting	824	487	2,181	970	388	4,850	-	-	-	4,850
Awards and grants	-	-	-	-	-	-	1,937	-	1,937	1,937
Bank charges	-	-	-	-	-	-	2,704	-	2,704	2,704
Depreciation	35,576	-	-	-	-	35,576	359	-	359	35,935
Direct assistance	1,790	-	400,307	-	-	402,097	448	-	448	402,545
Insurance	55,888	-	-	-	-	55,888	6,210	-	6,210	62,098
Interest	11,965	-	-	-	-	11,965	-	-	-	11,965
Management fee	-	-	-	-	-	-	-	-	-	-
Marketing and promotions	150	89	400	178	71	888	-	157	157	1,045
Membership dues	182	109	484	215	86	1,076	189	-	189	1,265
Office	3,783	2,373	10,677	4,745	1,898	23,476	4,187	-	4,187	27,663
Outside contract services	15,911	1,060	2,122	1,061	1,061	21,215	1,118	-	1,118	22,333
Personnel	96,010	12,104	181,568	80,696	12,104	382,482	128,913	-	128,913	511,395
Postage	46	28	126	56	22	278	47	47	94	372
Printing and copying	33	18	87	39	16	193	38	28	66	259
Program supplies	1,104	793	2,543	886	604	5,930	-	-	-	5,930
Rent	3,018	537	4,849	2,155	216	10,775	1,612	-	1,612	12,387
Repairs and maintenance	(1,282)	56	251	112	45	(818)	98	-	98	(720)
Special events	1,032	609	2,733	1,215	486	6,075	-	-	-	6,075
Taxes and licenses	8,929	-	-	-	-	8,929	993	-	993	9,922
Telephone	4,968	564	3,387	1,693	677	11,289	1,254	-	1,254	12,543
Training and development	20	9	46	20	5	100	26	-	26	126
Travel and meetings	2,043	1,201	5,404	2,402	961	12,011	2,001	2,001	4,002	16,013
Utilities	104,160	-		-		104,160	-		-	104,160
Total	$ 390,789	$ 23,471	$ 630,900	$ 101,937	$ 20,014	$ 1,167,111	$ 155,749	$ 2,233	$ 157,982	$ 1,325,093

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENTS OF CASH FLOWS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Years Ended June 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (263,675)	$ 1,138,633
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	5,189	35,935
Forgiveness of contingent note payable	-	(93,333)
PPP loan forgiveness	-	(55,318)
Gain on disposal of property	-	(965,677)
(Increase) decrease in operating assets:		
Accounts receivable	2,600	11,248
Grant receivable	101,030	(87,036)
Prepaid expenses	8,041	9,505
Operating lease right-to-use asset	(4,343)	-
Increase (decrease) in operating liabilities:		
Accounts payable	(55,977)	41,699
Accrued expenses	(4,167)	(39,890)
Deferred revenues	73,569	(180,069)
Operating lease liabilities	4,343	-
Net cash used by operating activities	(133,390)	(184,303)
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for purchase of property and equipment	(59,864)	-
Proceeds from sale of property	-	2,000,000
Net cash provided (used) by investing activities	(59,864)	2,000,000
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	-	(673,334)
Net cash used by financing activities	-	(673,334)
NET INCREASE (DECREASE) IN CASH	(193,254)	1,142,363
Cash, beginning of year	1,846,029	703,666
Cash, end of year	$ 1,652,775	$ 1,846,029

See independent auditor's report and accompanying notes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

NOTE A - ORGANIZATION AND NATURE OF ACTIVITIES

Community Organizations Active in Disasters, Inc. was formed in April 2006, as a nonprofit organization in the State of Florida. The Organization is made up of a local network that links community, governmental, and faith-based organizations, businesses, and volunteers during disasters to address emergency management issues. The Organization receives funding for its programs through rental income, governmental grants, reimbursable contracts, and financial and in-kind donations.

The consolidated financial statements include BRACE, LLC, a wholly owned subsidiary of Community Organizations Active in Disasters, Inc. During the fiscal year ended June 30, 2010, BRACE, LLC purchased Heritage Oaks Mobile Home Park with funding received through Escambia County to assist in preserving and providing long-term affordable rental and privately owned residences for Escambia County, Florida residents. The mobile home park was sold in April 2022.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting - The Organization prepares their financial statements on the accrual basis of accounting, following accounting principles generally accepted in the United States of America for nonprofit organizations.

2. Principles of Consolidation - These consolidated financial statements include the balances and financial activities of Community Organization Active in Disasters, Inc. and BRACE, LLC (the Organization). All material inter-company balances and transactions are eliminated in the consolidation.

3. Financial Statement Presentation - The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

   Without donor restrictions - Not subject to donor-imposed stipulations.

   With donor restrictions - Subject to donor-imposed stipulations.

4. Cash and Cash Equivalents - For the purposes of the statement of cash flows, the Organization considers all liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2023 and 2022.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable - Accounts receivable is stated at unpaid balances and are presented net of an allowance for uncollectible accounts. The allowance for uncollectible accounts is based on historical experience, coupled with a review of the current status of existing receivables. Receivables will be charged off in the period in which management determines the receivable to be uncollectible. Recoveries of receivables previously charged off are recorded as income when received.

6. Property and Equipment - Acquisitions of furniture and equipment of $5,000 or more are capitalized at cost or, if donated, at estimated fair market value at the time of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided on the straight-line basis over estimated useful lives of the assets as follows:

Furniture, equipment, and vehicles	5 - 7 years
Computer, software, and website	3 - 5 years

7. Contingent Note Payable to Escambia County - As explained in Note E, the Organization has a contingent note payable to Escambia County for Neighborhood Stabilization Program (NSP) funds received from the County and used to acquire and operate Heritage Oaks Mobile Home Park in accordance with a Development Agreement between the County and the Organization.

   The Organization complied with all the requirements of the Development Agreement and the related mortgage note payable. The conditional note payable was non-interest bearing and was forgiven in the amount of $93,333, each year the Organization remained in compliance with the forgiveness terms. Beginning with the fiscal year ended June 30, 2012, the forgiven amount of $93,333 has been recorded as grant revenue, each year through June 30, 2022. The mobile home park was sold in April 2022 and the remaining balance of the conditional note was repaid, in full.

8. Contributions - Contributions made and received are recorded as with donor restricted or without donor restricted support depending on the existence and/or nature of any donor restrictions.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted for future periods or donor-restricted for specific purposes are reported as restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as support without donor restriction.

When a donor-stipulated time restriction expires or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restriction.

9. Grants - The Organization records grant revenue over the period of the award and the provisions of the grant determine the timing of revenue recognition. Grant expenses are recognized when incurred. Amounts that have been awarded and earned but not received are recorded as grants receivable. Grant funds received and not yet earned are reported as deferred revenues on the statement of financial position.

10. Program Revenue - Revenue related to exchange transactions is recognized as goods and/or services are provided and is based on the amount expected to be received in exchange for those goods and/or services. The Organization recognizes client service revenue in the period in which performance obligations under its contracts are satisfied by transferring services to clients. The Organization measures the performance obligation on the date the services are provided and bills to clients and third-party payers are sent.

11. Advertising Expense - The Organization uses advertising to promote its programs among the audiences they service. The costs in purchasing advertising and promotions are expensed when incurred. The Organization expensed $1,843 and $1,045, for the fiscal years ended June 30, 2023 and 2022, respectively. These costs are recorded as marketing and promotions expense in the consolidated statement of functional expenses.

12. In-kind Contributions and Services - Contributed goods and services are reflected in the accompanying consolidated statement of activities at their estimated values on date of receipt.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

During the year ended June 30, 2022, the Organization adopted Accounting Standards Update (ASU) 2020-07, Presentation and Disclosures by Not-for-Profit Entities for nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The standard also increased the disclosure requirement around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. Adoption of this standard did not have a significant impact on the financial statements, with the exception of additional disclosures.

Donated services are recognized as contributions if the services create or enhance nonfinancial assets or require specialized skills, which are performed by people with those skills, and would otherwise be purchased by the Organization.

13. Allocation of Functional Expenses - The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of activities and in the consolidated statement of functional expenses. Costs are charged to program services, general and administrative, and fundraising based on direct expenditures incurred. Expenses not directly chargeable to these functional categories have been estimated and allocated among the programs and supporting services benefited based on management's best judgment.

14. Use of Estimates - The preparation of 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, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

15. Income Tax - Community Organizations Active in Disasters, Inc. and Subsidiary file a consolidated tax return. Community Organizations Active in Disasters, Inc. is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and contributions to it are tax deductible within the limitations prescribed by the Code. The Organization has been classified as a publicly-supported entity, which is not a private foundation under Section 509(a) of the Code.

    BRACE, LLC is a single member LLC as defined by Reg. 301.7701-3(b), and is a wholly owned subsidiary of Community Organizations Active in Disasters, Inc. Pursuant to this regulation, BRACE, LLC is disregarded as a separate entity and is treated as a component of Community Organizations Active in Disasters, Inc. Accordingly, no provision for income taxes is included in the consolidated financial statements.

Tax-exempt nonprofit entities such as Community Organizations Active in Disasters, Inc. may have tax positions that require evaluation for uncertainty. For example, a tax position might be the entity's status as tax exempt. In addition, a tax position might involve unrelated business income subject to income taxes. The Organization believes that any tax positions it has taken or expects to take that are more-likely-than-not sustainable, as described in the Codification, would not be material to the financial statements taken as a whole. Accordingly, no liability has been provided for unrecognized tax benefits, nor has any interest or penalty been accrued.

The Organization's information and tax returns for the years ended June 30, 2021 through 2023 are subject to examination by the Internal Revenue Service and state authorities, generally for three years after they were filed.

16. Recent Financial Accounting Pronouncements - During the year ended June 30, 2023, the Organization adopted ASU 2016-02, Leases (Topic 842) which requires lessees to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by leases with lease terms of more than twelve months. The Organization reflected the impact of initially adopting ASC 842 as of the beginning of the year of adoption; therefore, prior period amounts have not been adjusted and continue to be reported in accordance with the previous accounting guidance in ASC 840. The adoption of ASC 842 had a material impact on the statement of financial position but did not have a significant impact on the statement of activities and statement of cash flows. There were no changes in net assets as a result of the adoption. The most significant impact was the recognition of right-of-use assets under operating leases and operating lease liabilities for operating leases.

    The Organization elected the available practical expedients to account for its existing leases under the new guidance, without reassessing (a) whether any expired or existing contracts contain a lease, (b) whether classification of capital or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs, if any, before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

17. Comparative Financial Information - Certain accounts and activities in the prior year information have been reclassified to conform to the presentation in the current year financial statements.

Events Occurring After the Reporting Date - The Organization has evaluated events and transactions that occurred between June 30, 2023 and April 3, 2024, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE C - PROPERTY AND EQUIPMENT

Major classifications of property and equipment at June 30, 2023 and 2022, were as follows:

	2023	2022
Furniture, equipment, and vehicles	$ 66,434	$ 6,638
Computer software and website	30,797	30,797
	97,231	37,435
Less accumulated depreciation	(42,418)	(37,297)
Property and equipment, net	$ 54,813	$ 138

Depreciation expense for the years ended June 30, 2023 and 2022 was $5,189 and $11,683, respectively.

NOTE D - PAYCHECK PROTECTION PROGRAM NOTE PAYABLE FORGIVENESS

The Organization received an SBA loan for $55,318 in April 2021 pursuant to the Paycheck Protection Program as part of the Consolidated Appropriations Act. The interest rate was 1% with repayment terms of 24 months with the first 6 months of principal and interest payments deferred with interest accruing, then converting to monthly principal and interest payments, amortized over 18 months, at 1%. The loan was forgiven in full in November 2021 and is included in other income on the Statement of Activities for the year ended June 30, 2022.

NOTE E - HERITAGE OAKS MOBILE HOME PARK

Heritage Oaks mobile home park was sold in April 2022 for $2,000,000, resulting in a gain of $965,677. Depreciation on the property held for lease during the fiscal years ended June 30, 2022 was $24,252.

Contingent Note Payable to Escambia County

Escambia County advanced Neighborhood Stabilization Program (NSP) funds to the Organization in accordance with a Development Agreement between the County and the Organization. The NSP funds were provided as long-term financing for the acquisition and management of Heritage Oaks Mobile Home Park, including the preliminary expenditures. This included outlays related to the negotiations in connection with the acquisition of the foreclosed property, as well as infrastructure improvements, and securing and transporting manufactured housing units to the Park.

NOTE E - HERITAGE OAKS MOBILE HOME PARK (Continued)

The County awarded NSP funds to the Organization in the amount of $1,400,000. The award was recognized by a note which was formally executed on September 16, 2010, for this amount, and was secured by Heritage Oaks Mobile Park. In the event of default of any terms or obligations pursuant to the mortgage, including the sale, conveyance, transfer, or assignment of any interest in the property referred to in the mortgage or the failure of the Organization to comply with the rental rates, occupancy restrictions and conditions specified in the mortgage, the total principal balance will be due and payable.

Each year the Organization was not in default of any terms or obligations of the mortgage within fifteen years, the principal balance was reduced by 6.666% of the original amount per year on the anniversary date of the note. On the fifteenth anniversary of the note, the balance due shall be reduced to zero. The note is noninterest bearing, except in the event of default as stipulated within the note.

Debt forgiveness on the contingent note payable to Escambia County totaled $93,333 during the year ended June 30, 2022. The balance due on the contingent note payable was repaid, in full, in April 2022 with the sale of Heritage Oaks Mobile Home Park.

Due to Escambia County
During March 2011, the Organization entered into an agreement with Escambia County to receive funding in the amount of $300,000 for ongoing renovations and infrastructure improvements to Heritage Oaks Mobile Home Park. The loan was refinanced in May 2013.

The loan was set to mature in May 2026, with interest at a rate of 3%, and was secured by Heritage Oaks Mobile Home Park real estate, buildings, improvements, and fixtures therein. Interest only payments in the amount of $750 were due each month beginning June 1, 2011, and a balloon principal payment at maturity in the amount of $300,000. The balance due to Escambia County at June 30, 2021 was $300,000. The loan was paid, in full, in April 2022 when the mobile home park was sold. Interest expenses totaled $9,000 for the year ended June 30, 2022.

NOTE F - GRANTS

During the year ended June 30, 2023, the Organization was awarded a grant from United Way of West Florida, Inc. in the amount of $45,830, a grant from AmeriCorps VISTA in the amount of $53,500, and grants from Florida-Bahamas Synod, ELCA to support unmet needs of eligible recipients for disaster assistance. During the year ended June 30, 2023, 84 percent of the Organization's grant revenues were from three providers. The unearned funds remaining in deferred grant revenues were repaid during 2023 and 2024.

NOTE F - GRANTS (Continued)

During the year ended June 30, 2022, the Organization was awarded a grant from United Way of West Florida, Inc. in the amount of $47,774, a grant from Escambia County in the amount of $95,000, and grants from Florida-Bahamas Synod, ELCA to support unmet needs of eligible recipients for disaster assistance.

NOTE G - DONATED SERVICES AND OTHER IN-KIND CONTRIBUTIONS

The value of in-kind contributions and services as revenue in the consolidated financial statements and the corresponding program expenses for the years ended June 30, 2023 and 2022 are as follows:

	Preparedness & Mitigation	Response	Recovery	Faith - Based	General & Administrative	Fundraising	Total
Personnel	$ 7,622	$ 107,352	$ 39,860	$ 3,970	$ -	$ -	$158,804
Direct assistance	-	7,545	-	-	-	-	7,545
2023 Total	$ 7,622	$ 114,897	$ 39,860	$ 3,970	$ -	$ -	$166,349

	Heritage Oaks	Preparedness & Mitigation	Response	Recovery	Faith - Based	General & Administrative	Fundraising	Total
Personnel	$ 9,424	$ 6,472	$ 98,928	$ 36,751	$ 3,913	$ -	$ -	$155,488
Direct assistance	2,238	-	-	-	-	-	-	2,238
2022 Total	$ 11,662	$ 6,472	$ 98,928	$ 36,751	$ 3,913	$ -	$ -	$157,726

Additionally, a substantial number of volunteers donated significant amounts of time to the Organization in various capacities; however, these donated services are not reflected in the financial statements, since these services do not meet the criteria for recognition as contributed services.

NOTE H - FINANCIAL ASSETS AVAILABLE FOR GENERAL EXPENDITURES

The following reflects the Organization's financial assets as of June 30, 2023, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of June 30, 2023.

	2023
Financial assets, at year-end	$ 1,674,277
Net assets with donor restrictions	-
Financial assets available to meet cash needs for general expenditures within one year	$ 1,674,277

The Organization at times receives restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE I - SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash payments for interest for the years ended June 30, 2022 was $9,000.

Debt forgiveness on the contingent note payable to Escambia County totaled $93,333 during the year ended June 30, 2022.

NOTE J - LEASES

The Organization recognizes right-to-use lease assets and lease liabilities for leases with terms greater than 12 months or for leases that contain a purchase option that is reasonably certain to be exercised. The Organization used one or more practical expedients, including short-term leases with terms twelve months or less to remain off the Organization's Statement of Financial Position. Leases are classified as either finance or operating leases. This classification dictates whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease.

NOTE J - LEASES (Continued)

In 2011, the Organization entered into a lease for a facility in Pensacola under a month-to-month operating lease requiring annual rental payments of $15,840, half of which is an in-kind donation of rent to the Organization. Rent expense for the year ended June 30, 2023 and 2022 was $14,755 and $ $12,387 , respectively.

The Organization also entered into the storage lease agreements used in operations on a month-to-month or as needed basis. Total storage rent expense for the year ended June 30, 2023 was $3,715.

In June 2023, the Organization entered into an office equipment lease under a three-year operating agreement requiring annual rental payments of $1,619 through June 2026.

The following summarizes the line items in the statements of financial position which include amounts for operating leases as of June 30, 2023:

	2023
Operating Leases:	
Operating lease right-to-use assets	$ 4,343
Operating lease current liabilities	$ 1,342
Operating lease long-term liabilities	3,001
Total operating leases liabilities	$ 4,343

Right to use assets obtained in exchange for new operating lease liabilities during the year ended June 30, 2023 totaled $4,343.

The following table displays the weighted average term and discount rates, and related information as of June 30, 2023:

	Operating Lease
Average monthly payment	$ 135
Weighted-average remaining lease term	36
Weighted-average discount rate	7.40%
Total operating right-to-use lease asset	$ 4,343
Total operating lease liability	$ 4,343
Total cash paid	$ -

NOTE J - LEASES (Continued)

At June 30, 2023, the Organization was obligated for minimum rental payments under operating leases having remaining terms in excess of one year for each of the next five years and in the aggregate as follows:

Year Ending June 30,	Operating Lease
2024	$ 1,619
2025	1,619
2026	1,619
2027	-
2028	-
Thereafter	-
Total undiscounted cash flows	4,857
Less: present value discount	(514)
Total lease liabilities	$ 4,343

NOTE K - CONCENTRATION OF CREDIT RISK

Financial instruments, which potentially subject the Organization to concentrations of credit risk, include cash in banks and certificates of deposit in excess of federally insured limits. The Organization manages this risk by maintaining its cash in various high-quality financial institutions. The funds in these accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The uninsured cash balance was $1,257,174 at June 30, 2023.

Forms 990 / 990-EZ Return Summary

For calendar year 2022, or tax year beginning **07/01/22** , and ending **06/30/23**

Community Organizations Active in Disasters, Inc. **20-4815891**

Net Asset / Fund Balance at Beginning of Year			**1,876,958**
Revenue			
Contributions	**235,318**		
Program service revenue			
Investment income	**43**		
Capital gain / loss			
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	**0**		
Total revenue		**235,361**	
Expenses			
Program services	**402,929**		
Management and general	**90,803**		
Fundraising	**5,304**		
Total expenses		**499,036**	
Excess / (deficit)			**-263,675**
Changes			
Net Asset / Fund Balance at End of Year			**1,613,283**

Reconciliation of Revenue

Total revenue per financial statements	**394,165**
Less:	
Unrealized gains	
Donated services	**158,804**
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	**235,361**

Reconciliation of Expenses

Total expenses per financial statements	**657,840**
Less:	
Donated services	**158,804**
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	**499,036**

Balance Sheet

	Beginning	Ending	Differences
Assets	**1,991,706**	**1,745,799**	
Liabilities	**114,748**	**132,516**	
Net assets	**1,876,958**	**1,613,283**	**-263,675**

Miscellaneous Information

Amended return	
Return / extended due date	**05/15/24**
Failure to file penalty	

Form **8879-TE**

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

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 20 23

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* **for the latest information.**

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

Name of filer: **Community Organizations Active in Disasters, Inc.**

EIN or SSN: **20-4815891**

Name and title of officer or person subject to tax: **Nick Jackson**
CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 235,361
2a	**Form 990-EZ** check here	[ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here	[ ]	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here	[ ]	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here	[ ]	**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here	[ ]	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here	[ ]	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here	[ ]	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here	[ ]	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here	[ ]	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize **Brown Thornton Pacenta & Company, P** to enter my PIN **15891** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **03/27/24**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **50371142178**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date **03/27/24**

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07/01/22 , and ending 06/30/23

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

C Name of organization: **Community Organizations Active in Disasters, Inc.**

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): **150 West Maxwell Street**

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: **Pensacola FL 32501**

D Employer identification number: **20-4815891**

E Telephone number: **850-444-7135**

G Gross receipts $: **235,361**

F Name and address of principal officer:
Nick Jackson
150 West Maxwell Street
Pensacola FL 32501

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **www.bereadyalliance.org/**

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: **2006**

M State of legal domicile: **FL**

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
See Schedule O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	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	6
6	Total number of volunteers (estimate if necessary)	6	945
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
8	Contributions and grants (Part VIII, line 1h)	925,646	235,318
9	Program service revenue (Part VIII, line 2g)	410,708	0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	965,753	43
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,125	0
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,308,232	235,361
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	355,907	199,901
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) **5,304**		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	813,698	299,135
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,169,605	499,036
19	Revenue less expenses. Subtract line 18 from line 12	1,138,627	-263,675

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,991,706	1,745,799
21	Total liabilities (Part X, line 26)	114,748	132,516
22	Net assets or fund balances. Subtract line 21 from line 20	1,876,958	1,613,283

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: **Nick Jackson CEO**

Type or print name and title

Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Michael D. Thornton				P00150049

Firm's name: **Brown Thornton Pacenta & Company, PA** Firm's EIN: **59-3478013**

Firm's address: **P.O. Box 12484 Pensacola, FL 32591** Phone no. **850-434-3146**

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

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2022)

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [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 $ **140,826** including grants of $) (Revenue $)

Recovery - Working with other organizations to facilitate or provide activation of a Long-Term Recovery Committee, Human Services referrals and sources,volunteer management, donations management, advocacy for survivors, and ongoing review and updating of case management practices and services.

4b (Code:) (Expenses $ **22,484** including grants of $) (Revenue $)

Preparedness & Mitigation - Enhancing resilience through a community based disaster coalition, with emphasis on emergency preparedness & public safety education, financial literacy and stability through training, drills and exercises for children, youth, teens and adults and the coordination of Citizen Corps and Community Emergency Response Team (CERT), making the community safer, stronger and better prepared for emergencies of all kinds, enhance economic stability and serve as a force multiplier for Emergency Management.

4c (Code:) (Expenses $ **214,962** including grants of $) (Revenue $)

Response & Deepwater Horizon - Coordination of human services for individuals and families impacted by emergencies or disaster through a community based disaster coalition responsible for volunteers and donations that includes providing childcare for first responders, provision of emergency services for persons with disabilities, the homebound and others with functional needs like language barriers and coordinate volunteers and donations during major emergencies.

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

(Expenses $ **24,657** including grants of $) (Revenue $)

4e Total program service expenses **402,929**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33	X	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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	5		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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

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

Check if Schedule O contains a response or note to any line in this Part VI 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 **None**

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

X Own website X 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

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Brian Nall	5.00									
President	0.00	X		X				0	0	0
(2) Eammon Wheelock	5.00									
Vice President	0.00	X		X				0	0	0
(3) David Lister	5.00									
Treasurer	0.00	X		X				0	0	0
(4) Mike Eddins	5.00									
Secretary	0.00	X		X				0	0	0
(5) Nicole M Coxwell	5.00									
Board Member	0.00	X						0	0	0
(6) Dianne James	5.00									
Board Member	0.00	X						0	0	0
(7) Doug Rehm	5.00									
Board Member	0.00	X						0	0	0
(8) Jim Richardson	5.00									
Board Member	0.00	X						0	0	0
(9) Maralee Sartain	5.00									
Board Member	0.00	X						0	0	0
(10) Melissa Stoker	5.00									
Board Member	0.00	X						0	0	0
(11) Sue Straughn	5.00									
Board Member	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Michelle Luckett	40.00									
Former CEO	0.00	X						82,338	0	0
(13) Nick Jackson	40.00									
CEO	0.00	X						0	0	0
1b Subtotal								82,338		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								82,338		

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

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *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

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

Part VIII **Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	105,102				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	130,216				
	g Noncash contributions included in lines 1a-1f	1g	$ 7,545				
	h **Total.** Add lines 1a–1f			235,318			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			43			43
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			235,361	0	0	43

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	82,338	71,634	10,704	
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	117,563	81,635	35,928	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	720		720	
c Accounting	22,725	22,273	452	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	14,877	12,645	2,232	
14 Information technology				
15 Royalties				
16 Occupancy	17,350	15,094	2,256	
17 Travel	39,996	29,996	5,000	5,000
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,904	1,904		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,189	5,137	52	
23 Insurance	12,491	11,242	1,249	
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 Direct Assistance	132,579	106,063	26,516	
b Outside contract services	15,357	14,589	768	
c Program supplies	10,250	10,250		
d Training and development	8,818	7,054	1,764	
e All other expenses	16,879	13,413	3,162	304
25 Total functional expenses. Add lines 1 through 24e	499,036	402,929	90,803	5,304
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	1,557,905	1	1,507,174
	2	Savings and temporary cash investments	288,124	2	145,601
	3	Pledges and grants receivable, net	122,532	3	21,502
	4	Accounts receivable, net	2,600	4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	19,350	9	11,835
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 97,231			
	b	Less: accumulated depreciation — 10b: 42,418	138	10c	54,813
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	1,057	15	4,874
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,991,706	16	1,745,799
Liabilities	17	Accounts payable and accrued expenses	70,326	17	10,182
	18	Grants payable		18	
	19	Deferred revenue	44,422	19	117,991
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	4,343
	26	**Total liabilities.** Add lines 17 through 25	114,748	26	132,516
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	1,876,958	27	1,613,283
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	1,876,958	32	1,613,283
	33	Total liabilities and net assets/fund balances	1,991,706	33	1,745,799

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	235,361
2	Total expenses (must equal Part IX, column (A), line 25)	2	499,036
3	Revenue less expenses. Subtract line 2 from line 1	3	-263,675
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,876,958
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,613,283

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the 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		

Form 990 - Federal General Footnote

Description

Community Organizations Active in Disasters, Inc. (dba Be Ready Alliance Coordinating for Emergencies) owns 100% of a subsidiary, BRACE, LLC. The subsidiary, BRACE, LLC, is a disregarded entity for income tax filing purposes, and has been consolidated on this return.

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 Community Organizations Active in Disasters, Inc.

Employer identification number 20-4815891

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 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

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

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box 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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

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

Section C. Computation of Public Support Percentage

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

15 Public support percentage from 2021 Schedule A, Part II, line 14 **15** %

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

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

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

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

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

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.")	352,899	315,315	381,711	925,646	235,318	2,210,889
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	34,235	11,295	16,905	6,125		68,560
3 Gross receipts from activities that are not an unrelated trade or business under section 513	457,390	476,973	512,621	410,708		1,857,692
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	844,524	803,583	911,237	1,342,479	235,318	4,137,141
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.)						4,137,141

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	844,524	803,583	911,237	1,342,479	235,318	4,137,141
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	67	57	41	76	43	284
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	67	57	41	76	43	284
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.)	844,591	803,640	911,278	1,342,555	235,361	4,137,425

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	99.99 %
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	99.99 %

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	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 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
Community Organizations Active in Disasters, Inc.

Employer identification number
20-4815891

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

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

Special Rules

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

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

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

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

Name of organization
Community Organizations Active

Employer identification number
20-4815891

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	CERT 6575 North W Street Pensacola FL 32505	$ 9,425	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	Corporation for National and Community Service 250 E Street, SW Washington DC 20525	$ 65,160	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	City of Pensacola P.O. Box 12910 Pensacola FL 32521	$ 5,117	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	Escambia County Neighborhood Enterprise Division 221 Palafox Place, Suite 200 Pensacola FL 32502	$ 19,475	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	United Way of Escambia County 1301 W. Government Street Pensacola FL 32502	$ 45,830	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	DEM Tallahassee 2555 Shumard Oak Boulevard Sadowski Building Tallahassee FL 32399	$ 9,875	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
Community Organizations Active

Employer identification number
20-4815891

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	Florida-Bahamas Synod, ELCA 3838 W. Cypress Street Tampa FL 33607	$ 39,257	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.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
Community Organizations Active in Disasters, Inc.

Employer identification number
20-4815891

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

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

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

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

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

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

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

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

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

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

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

		Yes	No
(i) Unrelated organizations	**3a(i)**		
(ii) Related organizations	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		**66,434**	**11,621**	**54,813**
e Other		**30,797**	**30,797**	
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				**54,813**

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) **Lease liability**	**4,343**
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	**4,343**

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	394,165
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b	158,804		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	158,804
3	Subtract line **2e** from line **1**			3	235,361
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	235,361

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	657,840
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	158,804		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	158,804
3	Subtract line **2e** from line **1**			3	499,036
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	499,036

Part XIII Supplemental Information.

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

Part X - FIN 48 Footnote

The Organization believes that any tax positions it has taken or expects to take that are more-likely-than-not sustainable, as described in the Codification, would not be material to the financial statements taken as a whole. Accordingly, no liability has been provided for unrecognized tax benefits, nor has any interest or penalty been accrued.

Part XIII Supplemental Information *(continued)*

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.	2022
Department of the Treasury Internal Revenue Service	Attach to Form 990 or Form 990-EZ. Go to *www.irs.gov/Form990* for the latest information.	Open to Public Inspection

Name of the organization	Employer identification number
Community Organizations Active in Disasters, Inc.	20-4815891

Form 990 - Organization's Mission

To reduce the loss of life, injury, property damage,environmental impact, and economic loss due resulting from disasters through communication, cooperation, collaberation, and coordination between private, public, and non-profit organizations active in one or more phases of emergency management.

Form 990, Part III, Line 4d - All Other Accomplishments

Faith-Based - Working with the faith-based ministry in emergency management to arrange meals, limited donations management, distributions of water, etc.

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

The Form 990 is circulated to the Board either in person during a scheduled Board meeting or via email for review and approval before being filed.

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

Due to the high reliance on volunteers and in-kind donations, the volume of actual financial transactions is low. Therefore, staff and the Executive Committe, based on their knowledge of the business affiliations of board members and staff, are able to effectively identify circumstances where a conflict of interest may arise and take action to ensure compliance with the policy. Staff and the Executive Committee obtain knowledge of business affiliations through various means, including an annual disclosure process.

Name of the organization: Community Organizations Active

Employer identification number: 20-4815891

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

The Executive Committee, which is independent of the Executive Director and Director of Operations & Readiness, considered comparative data from other non-profits. This comparative data included Form 990 information as well as our professional knowledge gathered from dealing with nonprofits. The Executive Committee minutes reflect the decision made after deliberation.

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

The Executive Committee, which is independent of the Executive Director and Director of Operations & Readiness, considered comparative data from other nonprofits. This comparative data included Form 990 information as well as our professional knowledge gathered from dealing with nonprofits. The Executive Committee minutes reflect the decision made after deliberation.

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

Documents are available to the public upon request.

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: **Community Organizations Active in Disasters, Inc.**

Employer identification number: **20-4815891**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) BRACE LLC 150 W Maxwell St Pensacola FL 32501	Volunteer	FL			Community
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1)							
(2)							
(3)							
(4)							
(5)							

Part III Identification of Related Organizations Taxable as a Partnership.

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

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

Part IV Identification of Related Organizations Taxable as a Corporation or Trust.

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

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

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

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

		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity **1a**		
b	Gift, grant, or capital contribution to related organization(s) **1b**		
c	Gift, grant, or capital contribution from related organization(s) **1c**		
d	Loans or loan guarantees to or for related organization(s) **1d**		
e	Loans or loan guarantees by related organization(s) **1e**		
f	Dividends from related organization(s) **1f**		
g	Sale of assets to related organization(s) **1g**		
h	Purchase of assets from related organization(s) **1h**		
i	Exchange of assets with related organization(s) **1i**		
j	Lease of facilities, equipment, or other assets to related organization(s) **1j**		
k	Lease of facilities, equipment, or other assets from related organization(s) **1k**		
l	Performance of services or membership or fundraising solicitations for related organization(s) **1l**		
m	Performance of services or membership or fundraising solicitations by related organization(s) **1m**		
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) **1n**		
o	Sharing of paid employees with related organization(s) **1o**		
p	Reimbursement paid to related organization(s) for expenses **1p**		
q	Reimbursement paid by related organization(s) for expenses **1q**		
r	Other transfer of cash or property to related organization(s) **1r**		
s	Other transfer of cash or property from related organization(s) **1s**		

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

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

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

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

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

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

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.
Go to *www.irs.gov/Form4562* **for instructions and the latest information.**

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return: **Community Organizations Active in Disasters, Inc.**

Identifying number **20-4815891**

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	5,121

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	5,121
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

20-4815891

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Other Depreciation:											
389	Software - Donated (MS Donation Program)	6/30/07	3,992			3,992	3	MO	Amort	3,992	0
390	Dell, Inc. Computer	7/06/07	2,753			2,753	7	MO	S/L	2,753	0
391	Computers on UWEC account	1/30/08	2,376			2,376	7	MO	S/L	2,376	0
392	Website Development	3/31/09	11,775			11,775	5	MO	S/L	11,775	0
393	Acer Laptop Computer	8/18/10	328			328	5	MO	S/L	328	0
394	Visionlink Date Software	6/12/15	7,000			7,000	5	MO	S/L	7,000	0
395	10 Microsoft Windows Licenses	12/07/15	8,030			8,030	5	MO	S/L	8,030	0
396	2 Acer Aspire E5-575-521 W Laptop	1/17/18	1,181			1,181	5	MO	S/L	1,043	138
397	Vehicle - Chevrolet Equinox 2023	1/26/23	34,296			34,296	5	MO	S/L	0	2,858
398	Vehicle - Chevrolet Equinox 2020	2/07/23	25,500			25,500	5	MO	S/L	0	2,125
	Total Other Depreciation		97,231			97,231				37,297	5,121
	Total ACRS and Other Depreciation		97,231			97,231				37,297	5,121
	Grand Totals		97,231			97,231				37,297	5,121
	Less: Dispositions and Transfers		0			0				0	0
	Less: Start-up/Org Expense		0			0				0	0
	Net Grand Totals		97,231			97,231				37,297	5,121

FL Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	FL Prior	FL Current	Federal Current	Difference Fed - FL
Other Depreciation:								
389	Software - Donated (MS Donation Program)	6/30/07	3,992	3,992	3,992	0	0	0
390	Dell, Inc. Computer	7/06/07	2,753	2,753	2,753	0	0	0
391	Computers on UWEC account	1/30/08	2,376	2,376	2,376	0	0	0
392	Website Development	3/31/09	11,775	11,775	11,775	0	0	0
393	Acer Laptop Computer	8/18/10	328	328	328	0	0	0
394	Visionlink Date Software	6/12/15	7,000	7,000	7,000	0	0	0
395	10 Microsoft Windows Licenses	12/07/15	8,030	8,030	8,030	0	0	0
396	2 Acer Aspire E5-575-521 W Laptop	1/17/18	1,181	1,181	1,043	138	138	0
397	Vehicle - Chevrolet Equinox 2023	1/26/23	34,296	34,296	0	2,858	2,858	0
398	Vehicle - Chevrolet Equinox 2020	2/07/23	25,500	25,500	0	2,125	2,125	0
	Total Other Depreciation		97,231	97,231	37,297	5,121	5,121	0
	Total ACRS and Other Depreciation		97,231	97,231	37,297	5,121	5,121	0
	Grand Totals		97,231	97,231	37,297	5,121	5,121	0
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		97,231	97,231	37,297	5,121	5,121	0

AMT Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Other Depreciation:												
390	Dell, Inc. Computer	7/06/07	2,753				2,753	7	MO	S/L	2,753	0
391	Computers on UWEC account	1/30/08	2,376				2,376	7	MO	S/L	2,376	0
392	Website Development	3/31/09	11,775				11,775	5	MO	S/L	11,775	0
393	Acer Laptop Computer	8/18/10	328				328	5	MO	S/L	328	0
394	Visionlink Date Software	6/12/15	0				0	0	HY		0	0
395	10 Microsoft Windows Licenses	12/07/15	0				0	0	HY		0	0
396	2 Acer Aspire E5-575-521 W Laptop	1/17/18	0				0	0	HY		0	0
397	Vehicle - Chevrolet Equinox 2023	1/26/23	0				0	0	HY		0	0
398	Vehicle - Chevrolet Equinox 2020	2/07/23	0				0	0	HY		0	0
	Total Other Depreciation		17,232				17,232				17,232	0
	Total ACRS and Other Depreciation		17,232				17,232				17,232	0
	Grand Totals		17,232				17,232				17,232	0
	Less: Dispositions and Transfers		0				0				0	0
	Net Grand Totals		17,232				17,232				17,232	0

20-4815891

Depreciation Adjustment Report
All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences

There are no assets that meet the criteria of this report

20-4815891

Future Depreciation Report FYE: 6/30/24

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
389	Software - Donated (MS Donation Program)	6/30/07	3,992	0	0
390	Dell, Inc. Computer	7/06/07	2,753	0	0
391	Computers on UWEC account	1/30/08	2,376	0	0
392	Website Development	3/31/09	11,775	0	0
393	Acer Laptop Computer	8/18/10	328	0	0
394	Visionlink Date Software	6/12/15	7,000	0	0
395	10 Microsoft Windows Licenses	12/07/15	8,030	0	0
396	2 Acer Aspire E5-575-521 W Laptop	1/17/18	1,181	0	0
397	Vehicle - Chevrolet Equinox 2023	1/26/23	34,296	6,859	0
398	Vehicle - Chevrolet Equinox 2020	2/07/23	25,500	5,100	0
	Total Other Depreciation		97,231	11,959	0
	Total ACRS and Other Depreciation		97,231	11,959	0
	Grand Totals		97,231	11,959	0

20-4815891

FL Future Depreciation Report FYE: 6/30/24

Form 990, Page 1

Asset	Description	Date In Service	Cost	FL
Other Depreciation:				
389	Software - Donated (MS Donation Program)	6/30/07	3,992	0
390	Dell, Inc. Computer	7/06/07	2,753	0
391	Computers on UWEC account	1/30/08	2,376	0
392	Website Development	3/31/09	11,775	0
393	Acer Laptop Computer	8/18/10	328	0
394	Visionlink Date Software	6/12/15	7,000	0
395	10 Microsoft Windows Licenses	12/07/15	8,030	0
396	2 Acer Aspire E5-575-521 W Laptop	1/17/18	1,181	0
397	Vehicle - Chevrolet Equinox 2023	1/26/23	34,296	6,859
398	Vehicle - Chevrolet Equinox 2020	2/07/23	25,500	5,100
	Total Other Depreciation		97,231	11,959
	Total ACRS and Other Depreciation		97,231	11,959
	Grand Totals		97,231	11,959

Form **990**

Two Year Comparison Report

For calendar year 2022, or tax year beginning **07/01/22** , ending **06/30/23**

2021 & 2022

Name

Community Organizations Active in Disasters, Inc.

Taxpayer Identification Number

20-4815891

			2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1.	29,588	130,216	100,628
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	355,247	105,102	-250,145
	4. Program service revenue	4.	410,708		-410,708
	5. Investment income	5.	76	43	-33
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.	965,677		-965,677
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.	61,448		-61,448
	12. **Total revenue.** Add lines 1 through 11	12.	1,822,744	235,361	-1,587,383
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.		82,338	82,338
	16. Salaries, other compensation, and employee benefits	16.	355,907	117,563	-238,344
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	72,291	23,445	-48,846
	19. Occupancy, rent, utilities, and maintenance	19.	12,387	17,350	4,963
	20. Depreciation and Depletion	20.	35,935	5,189	-30,746
	21. Other expenses	21.	296,277	253,151	-43,126
	22. **Total expenses.** Add lines 13 through 21	22.	772,797	499,036	-273,761
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	1,049,947	-263,675	-1,313,622
Other Information	24. Total exempt revenue	24.	1,822,744	235,361	-1,587,383
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	1,437,909	43	-1,437,866
	27. Total assets	27.	1,932,426	1,745,799	-186,627
	28. Total liabilities	28.	144,148	132,516	-11,632
	29. Retained earnings	29.	1,788,278	1,613,283	-174,995
	30. Number of voting members of governing body	30.	18	11	
	31. Number of independent voting members of governing body	31.	18	11	
	32. Number of employees	32.	0	6	
	33. Number of volunteers	33.	1017	945	

Form **990T**

Two Year Comparison Report

For calendar year 2022, or tax year beginning **07/01/22** , ending **06/30/23**

2021 & 2022

Name

Community Organizations Active in Disasters, Inc.

Taxpayer Identification Number

20-4815891

			2021	2022	Differences
Business Taxable Income	**1.** Number of unrelated business activities for this return	1.	1	1	
	2. Unrelated business taxable income from all trades	2.			
	3. Charitable contributions	3.			
	4. Section 199A deduction (trusts only)	4.			
	5. Taxable income before NOL loss	5.			
	6. Net operating loss (pre-2018)	6.			
	7. Specific deduction	7.		1,000	1,000
	8. Unrelated business taxable income.	8.			
Tax & Credits	**9.** Income tax (corporate or trust)	9.			
	10. Proxy tax	10.			
	11. Other taxes	11.			
	12. Total taxes	12.			
	13. Other credits	13.			
	14. General business credit	14.			
	15. Credit for prior year minimum tax	15.			
	16. Total credits	16.			
	17. Net tax after credits	17.			
	18. Recapture taxes and 965 tax	18.			
	19. Total Taxes	19.			
Due/Refund	**20.** Prior year overpayment and estimated tax payments	20.			
	21. Payment made with extension	21.			
	22. Backup withholding and foreign withholding	22.			
	23. Other payments	23.			
	24. Total payments	24.			
	25. Balance due/(Overpayment)	25.			
	26. Overpayment applied to next year	26.			
	27. Penalties	27.			
	28. Total due/(Refund)	28.			
	29. Activity Losses NOL (Post-2017)	29.			

Form **990**

Tax Return History

2022

Name: **Community Organizations Active in Disasters, Inc.**

Employer Identification Number: **20-4815891**

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	352,899	315,315	381,711	384,835	235,318	
Membership dues						
Program service revenue	459,459	478,984	513,271	410,708		
Capital gain or loss				965,677		
Investment income	67	57	41	76	43	
Fundraising revenue (income/loss)	33,210	11,295	852			
Gaming revenue (income/loss)						
Other revenue	1,025		16,053	61,448		
Total revenue	846,660	805,651	911,928	1,822,744	235,361	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	75,792	78,965			82,338	
Other compensation	178,878	211,209	362,008	355,907	117,563	
Professional fees	38,207	28,073	24,731	72,291	23,445	
Occupancy costs	15,690	16,407	12,807	12,387	17,350	
Depreciation and depletion	47,615	46,632	44,626	35,935	5,189	
Other expenses	356,356	311,937	422,976	296,277	253,151	
Total expenses	712,538	693,223	867,148	772,797	499,036	
Excess or (Deficit)	134,122	112,428	44,780	1,049,947	-263,675	
Total exempt revenue	846,660	805,651	911,928	1,822,744	235,361	
Total unrelated revenue	2,069	2,011	650			
Total excludable revenue	458,482	477,030	528,715	1,437,909	43	
Total Assets	1,599,137	1,664,416	1,853,318	1,932,426	1,745,799	
Total Liabilities	1,018,014	970,865	1,114,987	144,148	132,516	
Net Fund Balances	581,123	693,551	738,331	1,788,278	1,613,283	

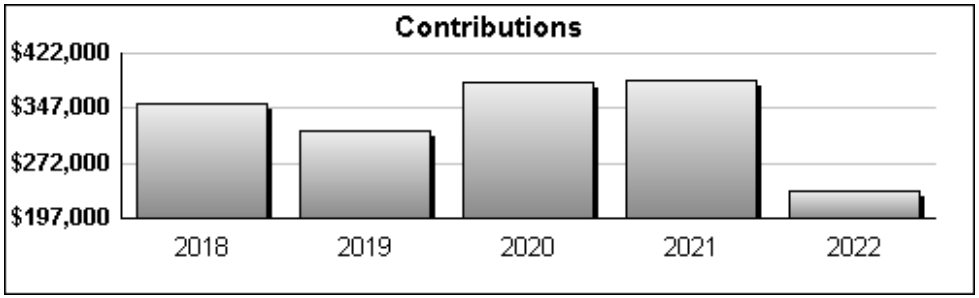
Form **990T** | **Tax Return History** | **2022**

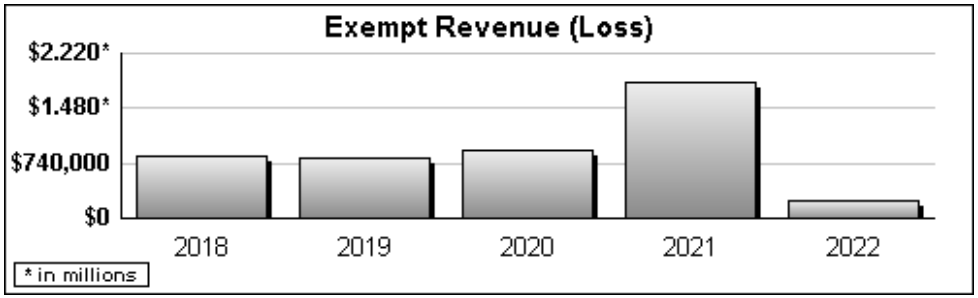
Name: **Community Organizations Active in Disasters, Inc.**

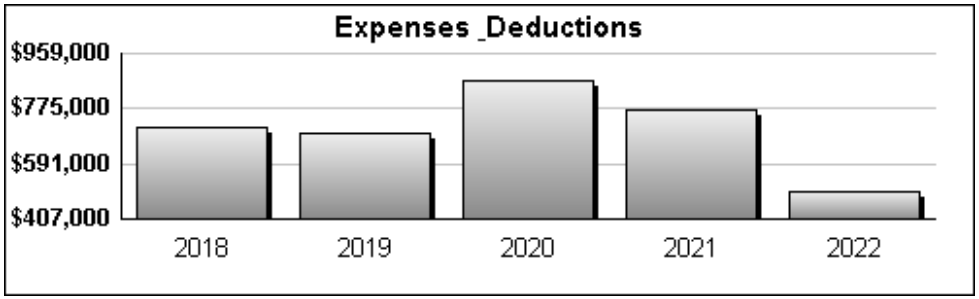
Employer Identification Number: **20-4815891**

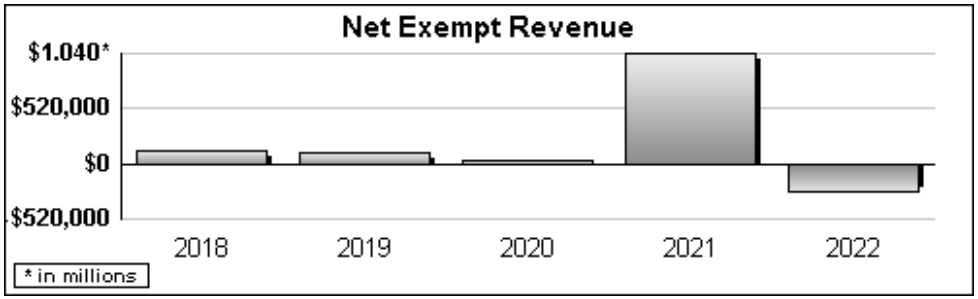
* Income shown net of expenses

	2018	2019	2020	2021	2022	2023
Business activity profit/loss						
Capital gains/losses						
Partner and S Corp gain/loss						
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income	2,069	2,011				
Total trade or business income.	2,069	2,011				
Compensation of officers, ect.						
Other salaries and wages	1,250	260				
Repairs and maintenance		40				
Bad debts						
Interest		15				
Taxes and licenses		80				
Charitable contributions						
Depreciation and Depletion		150				
Deferred compensation plans						
Employee benefit programs						









Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
	$ 43		14			
Total	$ 43					

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Telephone	$ 7,899	$ 7,109	$ 790	$
Membership dues	3,804	3,233	571	
Marketing and promotions	1,843	1,567		276
Bank Charges	1,712		1,712	
Special events	785	785		
Taxes and licenses	612	551	61	
Postage	224	168	28	28
Total	$ 16,879	$ 13,413	$ 3,162	$ 304

Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
	$ 105,102
Contributions	16,398
Contracts	2,458
Grants	111,360
Total	$ 235,318

Schedule A, Part III, Line 2(e)

Description	Amount
PPP Loan Forgiveness	$
Credit Card Rewards	
Other Miscellaneous	
Salute to First Responders	
Other Miscellaneous	
Total	$ 0

Schedule A, Part III, Line 3(e)

Description	Amount
Preparedness & Mitigation	$
Total	$ 0

Schedule A, Part III, Line 10a(e)

Description	Amount
	$ 43
Total	$ 43

ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

COUNTY ADMINISTRATION TRANSMITTAL MESSAGE

Date:	2/26/2024
To:	Travis Tompkins, Public Safety
From:	Cecelia Amos, County Administration
BCC Meeting:	2/22/2024
Agenda Item:	CAR I-4
RE:	Amended and Restated Memorandum of Understanding Between Community Organizations Active in Disaster, Inc. DBA Be Ready Alliance Coordinating for Emergencies and Escambia County, Florida

---

See attached partially executed, original of the document noted above. Once fully executed, please return to our office for filing with the Board Minutes.

Escambia County
Clerk's Original
2/22/2024 CAR I-4

AMENDED AND RESTATED MEMORANDUM OF UNDERSTANDING BETWEEN COMMUNITY ORGANIZATIONS ACTIVE IN DISASTER, INC. D/B/A/ BE READY ALLIANCE COORDINATING FOR EMERGENCIES AND ESCAMBIA COUNTY, FLORIDA

THIS AMENDED AND RESTATED MEMORANDUM OF UNDERSTANDING (MOU) is made and entered into by and between Community Organizations Active in Disaster, Inc. D/B/A Be Ready Alliance Coordinating for Emergencies, a Florida not-for-profit corporation (hereinafter referred to as "BRACE"), with a principal address of 150 West Maxwell Street, Pensacola, Florida 32501, and Escambia County, a political subdivision of the State of Florida (hereinafter referred to as "County"), with administrative offices located at 221 Palafox Place, Pensacola, Florida 32502.

WITNESSETH:

Date: 2/26/2024 Verified By:

WHEREAS, facilitating emergency preparedness, response, recovery, and mitigation is of vital importance to safeguard the life and property of citizens in Escambia County; and

WHEREAS, the mission of BRACE is to reduce loss of life, injury, property damage, environmental impact and economic loss due to disaster through fostering communication, cooperation, collaboration and coordination among community, faith-based, non-profit, private and public organizations active in one or more phases of emergency management; and

WHEREAS, the vision of BRACE is for Escambia County to be the most disaster resilient community in America; and

WHEREAS, the purpose of BRACE is to engage our community in disaster preparedness, response, and recovery; and

WHEREAS, on or about February 18, 2016, the parties entered into a MOU to set forth terms by which BRACE would support the Escambia County Emergency Operations Center (EOC) emergency preparedness, response, recovery, and mitigation activities; and

WHEREAS, the parties have agreed to enter into this Amended and Restated MOU in support of Escambia County's efforts to coordinate and implement emergency preparedness, response, recovery, and mitigation activities.

NOW, THEREFORE, in consideration of the mutual promises, covenants, and conditions therein, the parties agree as follows:

ARTICLE I. PURPOSE.

1.1 The recitals contained in the preamble of this agreement are declared to be true and correct and are hereby incorporated in this agreement.

1.2 The purpose of this Amended and Restated MOU is to set forth terms by which BRACE will support the Escambia County Emergency Operations Center (EOC) emergency preparedness, response, recovery, and mitigation activities. This Amended and Restated MOU shall supersede in its entirety the Memorandum of Understanding, dated February 18, 2016, between Community Organizations Active in Disaster, Inc. D/B/A Be Ready Alliance Coordinating for Emergencies and Escambia County, Florida.

ARTICLE II. RESPONSIBILITIES OF THE PARTIES.

2.1 **BRACE** agrees to:

A. Provide leadership and coordination services as the co-lead for Emergency Support Function (ESF) 15-Volunteers and Donations operations, including, but not limited to, the following:

1. Co-lead and coordinate planning activities that develop plans and procedures in support of the ESF 15 mission as identified within the County CEMP as appropriate.

2. Participate in Emergency Management training and coordinate training activities needed for ESF 15 lead and support organization staff to maintain knowledge, skills, and abilities to maximize efficiencies in working within an EOC Incident Command System (ICS) operation and to support mission operations identified for ESF 15 as appropriate.

3. Participate in Emergency Management exercises and coordinate the engagement of lead and support organization's staff that test and enhance knowledge, skills, and abilities to maximize efficiencies in working within an EOC/ICS operation and to support mission operations identified for ESF 15 as appropriate.

4. Co-lead ESF 15 as may be necessary for the implementation of the entire ESF 15 mission operations.

5. Provide and coordinate ESF 15 mission expertise, guidance, suggestions, recommendations, data, information, and potential solutions as it may relate to issues, problems, and challenges that exist or may exist throughout the entire disaster response and recovery process with other EOC liaisons, functional units, and EOC management staff related to and through the EOC organization liaisons and EOC management structure to develop, implement, guide, and direct EOC operations in the most efficient and effective manner for the delivery of response and recovery service(s) to the community.

6. Identify appropriate staff and staffing levels to lead and coordinate the ESF 15 desk and responsibilities within the EOC as appropriate when EOC operations are mobilized and liaison support is requested. Encourage and solicit staffing support from ESF 15 and other community organizations as needed and appropriate.

7. Coordinate with the EOC Human Services Branch Director to maintain procedures and access to the Government Point of Distribution (GPOD) for volunteer organizations and service providers to be able to draw commodities and other emergency resources from the GPOD within negotiated guidelines as identified by the EOC Human Services Branch Director.

8. Assist in educating, coordinating, and developing, in support of and in coordination with, Volunteer Florida and Florida Voluntary Organizations Active in

Disaster (FLVOAD) member organizations, forms, processes, and procedures for affiliated and unaffiliated volunteers and volunteer organizations to document in-kind services with the goal of being able to apply those in-kind services to the non-federal share of local government costs related to eligible response and recovery expenses in a federally declared disaster as appropriate.

9. Verify, validate, and clarify any planning, training, exercise, and/or operational financial responsibility expectations for any expenses that potentially could be incurred by BRACE and/or any other support organizations BRACE may be coordinating or soliciting in support of EOC or Emergency Management activities that may be requested of BRACE, ESF 15, or other EOC liaisons and support organizations.

10. Seek pre-approval for any expenses that will not be expected to be absorbed by BRACE, and during EOC mobilization, follow the pre-approval/pre-authorization process identified in **Appendix A**, attached hereto and incorporated herein. When the EOC is not mobilized, BRACE should seek pre-approval/pre-authorization from Emergency Management. Any expenses incurred by BRACE or other EOC or ESF support agencies that are not pre-approved/pre-authorized will be at risk for not being reimbursed by the County. All approvals and authorizations must be in writing. Nothing in this agreement will limit or exclude BRACE from directly pursuing reimbursement for disaster response and recovery expenses from potential federal, state, or "responsible party" programs as those programs may identify eligibility by federal or state law, or by other programmatic rules and guidelines as those programs may define.

B. Coordinate, manage, and oversee ESF 15 Volunteer operations as a co-lead organization more specifically as follows:

1. Coordinate affiliated volunteers and volunteer organizations as they may present themselves to the community to leverage the limited resources and services that will maximize the delivery of goods and services to people in need and minimize the gaps within the community.

2. Provide timely expertise, guidance, suggestions, recommendations, data, and information to EOC management as to the potential need for a Volunteer Team Assignment Center (VTAC) operation within the community, and as may be requested, oversee and coordinate any mutual aid resource request for such operations.

3. Assist Hillcrest Baptist Church with any VTAC operation as an EOC/ESF 15 liaison between the donated goods warehouse manager(s) and the EOC operations as it may relate to mobilization and demobilization of the operation, acquiring and compiling data and information, relaying status reports, and identifying issues or problems that may need to be addressed by EOC management.

4. Document activities, data, and information on the VTAC operation as appropriate.

5. Oversee the VTAC or the operational equivalent for affiliated volunteers serving with National Voluntary Organizations Active in Disaster (NVOAD) and FVOAD member organizations, as well as Florida ESF 15 lead and support organizations and/or BRACE partner organizations. This operation may co-locate within the VTAC should that operation be mobilized and as appropriate.

6. May, in coordination with ESF 6 and Citizen Information Center (CIC), coordinate and oversee agencies within the VTAC.

C. Coordinate, manage, and oversee ESF 15 Donation operations as a co-lead organization more specifically as follows:

1. Coordinate donations of goods and equipment that may be offered and delivered to the community with local non-profit organizations that have the capacity to accept those donations and willingness to utilize those donations in support of disaster response and recovery or redistribute those resources to people in need within the community as appropriate.

2. Provide timely expertise, guidance, suggestions, recommendations, data, and information to EOC management as to the potential need for a donated goods warehouse operation within the community, and as may be requested, oversee and coordinate any mutual aid resource request for such operations.

3. Coordinate and oversee any donated goods warehouse operation as an EOC/ESF 15 liaison between the donated goods warehouse manager(s) and the EOC operations as it may relate to mobilization and demobilization of the operation, acquiring and compiling data and information, relaying status reports, and identifying issues or problems that may need to be addressed by EOC management.

4. Receive monetary donations provided in support of ESF 15 and Escambia County Long-Term Recovery Group (LTRG) disaster response and recovery activities in Escambia County and ensure the responsible allocation and disbursement of said funds in accordance with applicable guidelines, rules, and regulations. The County will not assume any responsibility for the receipt, maintenance, or disbursement of funds donated to and received by or on behalf of BRACE.

5. Maintain accurate financial records and other supporting documentation regarding the receipt and disbursement of monetary donations received by BRACE in support of ESF 15 and LTRG activities, including, but not limited to, bank statements, transaction reports, account balances, invoices, cancelled checks, etc., and provide quarterly reports to the Escambia County Emergency Management Division and the LTRG.

D. Coordinate and/or support long-term recovery activities for disaster survivors with support of its partner organizations as well as locally deployed representatives of the NVOAD and its member organizations, FLVOAD and its member organizations, as well as the Florida ESF 15 lead and support organizations. Any software tools identified will assist in minimizing duplication of effort and services while streamlining access to resources to address unmet disaster caused needs.

E. Coordinate, manage, and/or support activities of ESF 15 and ESF 6 missions with respect to the following as appropriate:

1. Community needs assessment(s).
2. Case work/case management solutions and/or options.
3. Seeking out direct service and financial programs to meet disaster survivor needs.
4. Promote tools and options to deliver more efficient and effective mass care and volunteer programs and services to the community in need.
5. Coordinate appropriate resources to meet the disaster caused needs of the community.
6. Identify overlapping resources and services between ESF 6 and 15 to minimize gaps in essential services.

F. Provide timely expertise, guidance, suggestions, recommendations, data, and information to ESF 18 leadership in support of the ESF 18-Business and Industry mission as may be identified in the County's Comprehensive Emergency Management Plan (CEMP) and support any public message, outreach, and activity in support of ESF 18 through BRACE's existing private sector non-profit and for-profit network as resources may be available and as appropriate.

G. Implement BRACE's Continuity of Operations Plan (COOP), for which BRACE has identified Room 511 of the County Public Safety facility as the primary BRACE operational relocation site. BRACE shall be responsible for all operational supplies and equipment to support its COOP implementation in Room 511, to include phones. BRACE shall be responsible for any damages to the Escambia County Public Safety facility as a result of COOP operations within the facility. Room 511 has also been identified for use by the United Way for their 2-1-1 program operators during EOC activations and both 2-1-1 and BRACE may be required to share the space in Room 511 as appropriate.

2.2 **Escambia County** agrees to:

A. As it relates to ESF 15-Volunteers and Donations operations, the County will:

1. Provide support to ESF 15 and BRACE through the EOC operations in accomplishing any identified missions as appropriate.

2. Provide a seat/workspace within the EOC for BRACE liaison staff for the implementation of ESF 15 responsibilities.

3. Provide a process to validate and verify any expectations for County or other reimbursement or payment for any operational expenses that may be incurred by BRACE or ESF 15 support organizations as a result of fulfilling ESF 15 responsibilities prior to any expenses being incurred. This process is identified in **Appendix A** when the EOC is mobilized, and coordination with the Emergency Management Division would be required when the EOC is not mobilized.

4. Through the EOC Human Services Branch Director, provide BRACE, its partner organizations, and other authorized organizations, volunteers, and service

providers access to the GPOD, when mobilized, for access to food, water, and other potential resources to support homebound individuals, and those with functional and access challenges, with basic needs that can be met from the limited resources being provided through the GPODs.

B. As it relates to ESF 18-Business and Industry responsibilities, the County will:

1. Provide support, as may be available, to ESF 18 and BRACE through the EOC and the operational processes in accomplishing any identified ESF 18 missions.

2. Provide a pre-approval/pre-authorization process to validate and verify any operational expenses or other reimbursement or payment that may be incurred by BRACE or ESF 18 support organizations as a result of fulfilling ESF 18 responsibilities when the EOC is mobilized, as identified in **Appendix A**. When the EOC is not mobilized, BRACE should coordinate pre-approval/pre-authorization with the Emergency Management Division.

C. As it relates to BRACE's COOP, the County will:

1. Provide approximately 400 square feet of office space in Room 511 of the Escambia County Public Safety facility located at 6575 North "W" Street, Pensacola, Florida, as the primary operations center during EOC activations and as business continuity location during non-activated EOC incidents as appropriate and available.

2. Provide one active phone line.

3. Provide wireless computer internet access or four active, hard-wired computer ports (in floor). If so desired, the computer ports may be converted to phone lines at BRACE's sole expense and any activation and maintenance of those phone lines will be at BRACE's sole expense. Any work implemented by BRACE or their contractors on the facility or its infrastructure must be authorized and coordinated with the Emergency Management Division Manager during normal business hours. Expansion of computer ports through a computer "hub" or similar device must be authorized by the Escambia County Information Technology Department in coordination with the Emergency Management Division Manager.

4. Make available up to two tables and six chairs.

5. Make available up to 14 electrical outlets in the room. BRACE will be responsible for providing any "power strips" required for operations.

6. Make available at least one television service jack.

7. Sleeping space and feeding services may be available dependent upon the activation of the EOC and the services the EOC is providing. The level of service provided will be of the same level and opportunity being provided to the rest of the EOC staff. If services are not being provided to the EOC, no services will be provided to BRACE.

8. Room 511, as identified to support BRACE's COOP operations, has also been designated as an alternate primary location for the United Way's (UW) *2-1-1* Program. Three phone lines have been designated for the UW 2-1-1 Program, in addition to the infrastructure being offered to BRACE as described above. Office space must be shared by UW and BRACE program staff.

D. As it relates to In-kind Services, the County will coordinate with BRACE to identify any requirements, forms, and formats that can be utilized to document in-kind disaster services, as they may be eligible, and from which BRACE will identify and assist willing non-profits, in gathering appropriate documentation for eligible in-kind disaster services that the County may be able to apply to the local non-federal share of disaster expenses in federally declared disasters.

ARTICLE III. GENERAL PROVISIONS.

3.1 Liability. The parties hereto, their respective officers, officials, employees, and agents shall not be deemed to assume any liability for the acts, omission or negligence of the other party. Nothing in this agreement shall extend liability of the County beyond the limits established in §768.28, Florida Statutes, or serve as a waiver of sovereign immunity by the County and nothing herein shall be construed as consent by the County to be sued by third parties in any matter arising out of this agreement.

3.2 Termination. This agreement may be terminated by either party for cause or convenience upon providing thirty (30) days written notice to the non-terminating party of such termination date.

3.3 Records. The parties acknowledge that this agreement and any related financial records, audits, reports, plans, correspondence, and other documents may be subject to disclosure to members of the public pursuant to Chapter 119, Florida Statutes, as amended. In the event a party fails to abide by the provisions of Chapter 119, Florida Statutes, the other party may, without prejudice to any right or remedy and after giving that party seven (7) days written notice, terminate this agreement.

3.4 Assignment. This agreement, or any interest herein, shall not be assigned, transferred, or otherwise encumbered, under any circumstances, by the parties, without the prior written consent of the other party. However, the agreement shall run with the Escambia County Board of County Commissioners and its successors.

3.5 Governing Law. This agreement shall be governed by and construed in accordance with the laws of the State of Florida, and the parties stipulate that venue for any matter which is a subject of this agreement shall be in the county of Escambia.

3.6 No waiver. The failure of either party to insist upon the strict performance of the terms and conditions hereof shall not constitute or be construed as a waiver or relinquishment of any other provision or of either party's right to thereafter enforce the same in accordance with this agreement.

3.7 Notices. All notices required or made pursuant to this MOU by either party to the other shall be in writing and delivered by hand or by United States Postal Service, first class mail, postage prepaid, return receipt requested, addressed to the following:

Escambia County	COAD, Inc. D/B/A BRACE
County Administrator	Chairman
221 Palafox Place, Ste. 420	150 Maxwell Street
Pensacola, FL 32502	Pensacola, FL 32501

Either party may change its above-noted address by giving written notice to the other party in accordance with the requirements of this section.

3.8 Entire Agreement. This agreement contains the entire agreement between the parties and supersedes all prior oral or written agreements. The parties hereto acknowledge that neither has relied upon any statement, representation, prior or contemporaneous written or oral promises, agreements or warranties, except such as are expressed herein. It is further agreed that no modification, amendment, or alteration in the terms and conditions contained herein shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

3.9 Relationship. The parties expressly intend that with regard to the operation of this MOU, nothing herein shall create or be construed to create an employer-employee, principal-agent, or joint venture relationship. Further, the parties shall have no authority to bind the other to any commitment, contract, agreement, or other obligation.

3.10 Miscellaneous. If any term or condition of this agreement shall be invalid or unenforceable, the remainder of the terms and conditions of this agreement shall remain in full force and effect. This agreement shall not be more strictly construed against either party hereto by reason of the fact that one party may have drafted or prepared any or all of the terms and provisions hereof.

3.11 Effective Date. This MOU shall take effect upon the date last executed by the parties.

[THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK; SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the parties hereto have made and executed this Amended and Restated MOU on the respective dates under each signature.

COUNTY:
Escambia County, Florida, a political subdivision of the State of Florida

By: _____
Steven Barry, Chairman

Date: 2/22/2024

ATTEST: Pam Childers
Clerk of the Circuit Court

By: _____
Deputy Clerk

[SEAL]

BCC Approved: 2/22/2024

Approved as to form and legal sufficiency.

By/Title: Kristin D. Hual, DCA

Date: 01-11-2024

BRACE:
Community Organizations Active in Disaster, Inc.
D/B/A BRACE

By: _____
Brian Nall, Chairman

Date: 2/29/24

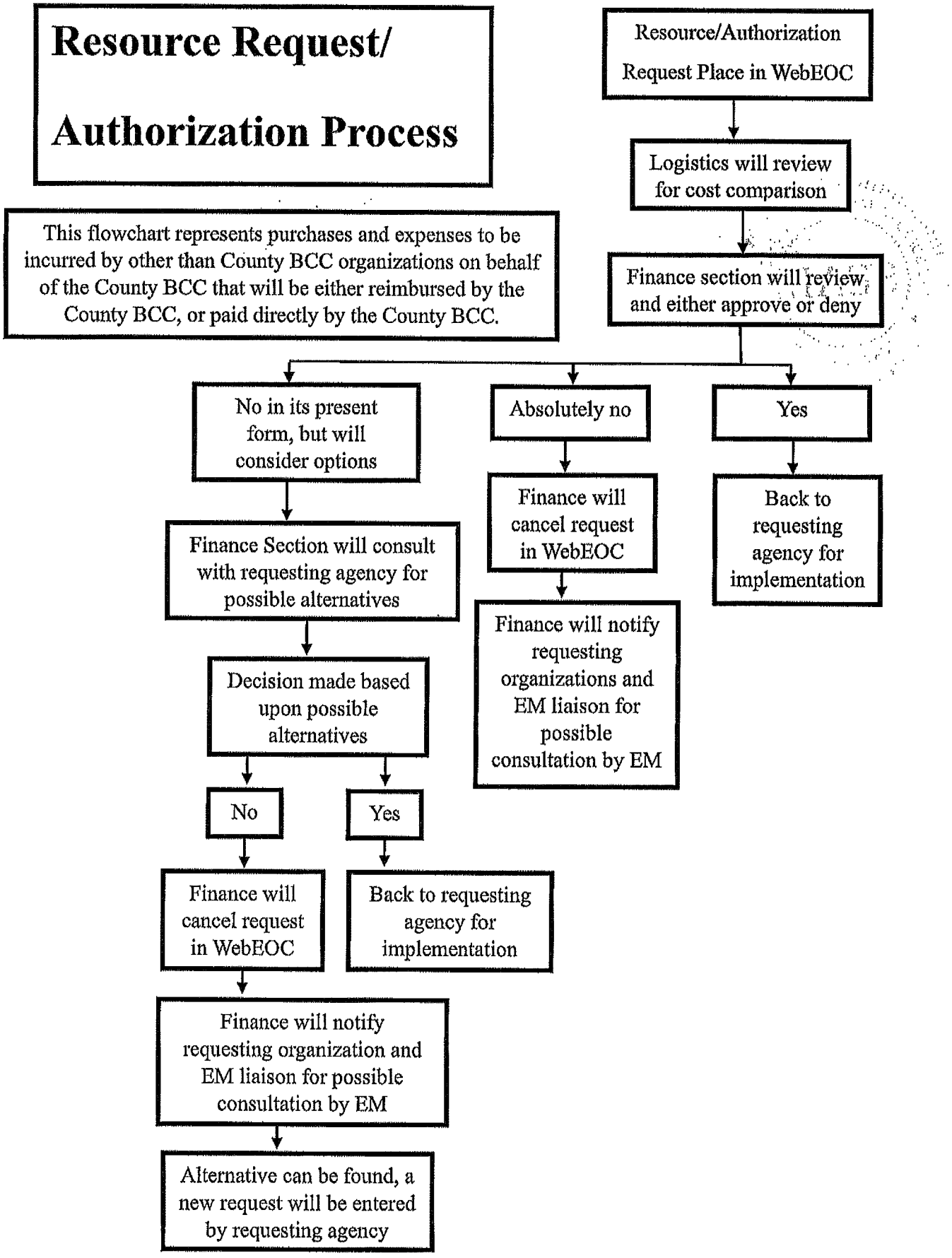
Michael D. Eddins
Corporate Secretary

[SEAL]

On this 29th day of February, 2024.
X Known to me.

CORINA LAVENBERG
MY COMMISSION # HH 368109
EXPIRES: March 1, 2027

Appendix A


Resource Request/
Authorization Process
This flowchart represents purchases and expenses to be incurred by other than County BCC organizations on behalf of the County BCC that will be either reimbursed by the County BCC, or paid directly by the County BCC.
Resource/Authorization Request Place in WebEOC
Logistics will review for cost comparison
Finance section will review and either approve or deny
No in its present form, but will consider options
Absolutely no
Yes
Finance Section will consult with requesting agency for possible alternatives
Finance will cancel request in WebEOC
Back to requesting agency for implementation
Decision made based upon possible alternatives
Finance will notify requesting organizations and EM liaison for possible consultation by EM
No
Yes
Finance will cancel request in WebEOC
Back to requesting agency for implementation
Finance will notify requesting organization and EM liaison for possible consultation by EM
Alternative can be found, a new request will be entered by requesting agency

General Fund 001

Community Health Northwest Florida for Escambia County Community Clinics

3

March 26, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025
ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application

__ Submit a copy of your organization's current W-9

__ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

__ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Escambia Community Clinics, Inc. d/b/a Community Health Northwest Florida

Agency Address: 2315 W. Jackson St. Pensacola, FL 32505

Program Name for which funding is being requested: N/A

Amount Requested: $535,164

Program Contact: Chandra Smiley, Chief Executive Officer

Contact Email: csmiley@healthcarewithinreach.org

Contact Phone: (850) 436-4630 X90105

25-Word Description of Program: Community Health Northwest Florida provides outpatient primary and preventive health care services to uninsured, under insured and medically needy adults and children of Escambia County.

How many years has your organization been providing services in the County? 32

How many years has your organization received funding from the County? 32

- **Explain how receiving funds from the County would have a significant impact on your organization:** Escambia County funding is utilized to offset healthcare for uninsured Escambia County residents. The health center uses required IGT match to draw down Low Income Pool (LIP) federal program dollars to bring additional funds to our County to support healthcare services and initiatives for the uninsured.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $447,664

- **Briefly discuss how last year's funds were used?**

  During Escambia County FY 23/24, Community Health Northwest Florida received $447,664 in Escambia County funding. The health center used $447,664 in Escambia County funds as required IGT match to draw down Low Income Pool (LIP) federal program dollars. Throughout FY23/24, the health center continues to fulfil its role as the major safety-net outpatient primary care provider in our area. During FY23/24 Community Health cared for a total of 53,824 unduplicated patients and 158,046 total patient visits (all payers and all counties). Escambia County residents with no insurance accounted for 27,263 outpatient medical, dental, and behavioral health visits during County FY 2023-2024 at $268.88 cost per visit for these patients for a total value of care of $7,330,475. The health center again this year utilized Escambia County funding to offset the cost of primary care visits for uninsured residents. During County FY 2023-2024, Community Health saw 2,121 uninsured Escambia County dental patients and 8,416 uninsured Escambia County medical and behavioral health patients. In support of care for the uninsured, Escambia BOCC funding was also allocated to offset the cost of laboratory tests and sight-saving retinal vision scans for uninsured Escambia County residents. During FY23/24 Escambia County funding provided 6,766 lab tests offsetting a total lab cost of $1,976,368. These laboratory tests help inform care decisions made by our providers and alert providers to significant chronic health conditions that require continued treatment and management, such as diabetes and hypertension. Escambia County funding also provided 547 retinal scans for Escambia County residents. This funding offset the cost of these retinal scans at a total cost of $201,871. It is notable that the rate of positive pathology for sight-ending diseases is over 20% higher than the national average for retinal scans, which points to the number of CHNWF patients with serious complications from chronic disease. Through these retinal screenings, the sight of hundreds of Escambia County residents has been saved, as early intervention is vital in diagnosis and treatment of this eye disease. Because many insurance companies do not cover this special screening, the health center has absorbed the cost of the reading of the tests by Ophthalmologists. The Health Center also provided 332 Mammograms and 902 x-rays to uninsured Escambia county residents in FY 23/24 at a cost of approximately $135,407.

  Additionally, Low Income Pool funds supported our High Risk ED Case Management program which focuses on high utilizers of hospital Emergency Departments. Escambia County funding has help to offset the salary of our High Risk ED RN Navigator. This special collaborative program, now going into its' fourth year, provides intensive case management services to an identified cohort of high utilizers of ED services. These high utilizers are seen at area hospital and also use County EMS resources to get to the Emergency Room. Our High Risk RN Case Manager is actively managing a several high risk patient cohorts. We continue to see positive results from case management, redirecting patients from utilizing costly ED resources and instead having them establish a primary care home at Community Health Northwest Florida and coaching them in management of

their chronic diseases and social determinates of health. We are in the process of analyzing current ED data to identify future cohorts

- **Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County?**

  The average cost of the health center providing an uninsured/charity care visit is $268.88 for a total value of care of $7,330,475 directly associated with these 27,263 Escambia resident charity care/uninsured visits during FY23/24.

  During FY 23/24, Escambia County funding was used to offset Lab fees for uninsured Escambia County residents. 6,766 laboratory tests were performed at a total value of $1,976,368

  LIP funding drawn down as a result of the County match was used to fund the salary for the RN High Risk Emergency Room Navigator/Case Manager for our High Risk ED Case Management Program. No salaries are supported directly by Escambia County funding and this is the only salary supported by LIP funding drawn down by IGT match. The position is part of a High Risk Emergency Department (ED) Task force of area hospital representatives, County EMS leadership and selected social service agencies. The ED Navigator (housed at CHNWF) is singularly focused on decreasing the number of non-emergent visits to hospital EDs by patient cohorts who are identified high risk/high utilizers. The high risk cohorts continue to expand. These high utilizers of local ERs are also frequently transported by Escambia County EMS.

CURRENT YEAR REQUEST

- **Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?**

  County funding of $535,164 for this upcoming (FY24/25) budget cycle is essential for the health center to leverage required IGT match to draw down additional funds to support care for the uninsured in our community. These additional funds helps the health center to continue to fulfill its role as the largest safety net provider of outpatient healthcare services in the County. Funding from Escambia County BOCC is used to offset the cost of specific critical services, such as vital retinal/vision screenings for diabetic and chronic disease patients and laboratory tests for uninsured Escambia County residents.

  IGT match will be utilized during FY24/25 to offset primary care, behavioral health, and chiropractic visits for uninsured Escambia County residents in the same way it has in the past. In the 23/24 Funding period, the amount received from AHCA for the LIP was approximately $448,954, or 21%, more than the Escambia County Funding. The amount of return is estimated due to the AHCA formula upon receiving funding from all sources for all health centers in the state of Florida. At this time, we expect the amount of LIP allocation to increase even more for the 24/25 funding cycle, but the formula has not been released by AHCA at this time.

  Additionally, we added a second X-ray machine in March 2023 at our 1400 N. Palafox St. walk-in clinic as well as a new 3D mammography machine in April 2022 at our main site at Jackson Street. With these

new machines we will be able to reach many more of the uninsured and underinsured by offering these very important services at these sites.

- **Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain:**

  N/A

SIMILAR/PARTNER ORGANIZATIONS

- **List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:**

  Community Health Northwest Florida is the only Federally Qualified Health Center and the largest provider of outpatient primary care in our area. We are the major provider of healthcare to the uninsured/charity care population. Community Health has worked together with smaller faith-based healthcare providers (St. Joseph's Clinic, Health and Hope Clinic) for many years to serve this vulnerable and medically needy population. We share a number of patients with these faith based providers, as many charity care patients may access care at faith-based clinics and also at Community Health sites. Access to primary care by Community Health is always available to uninsured faith-based clinic patients from St. Joes and Health and Hope, and we tend to see a large number of faith based clinic patients at our walk-in location during the weekends, since we are open 80 hours per week and the faith based clinics may only be open a few hours during week days. We have also worked in partnership with various social service agencies, organizations and faith based partners to serve the homeless. This was most impactful as the homeless population was served and worked to be relocated at the encampment under the I-110 interstate. As an active member of the Homeless Task Force, we are actively working with agencies to serve and provide healthcare services to this vulnerable population.

- **Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program.**

  Escambia Community Clinics, Inc. d/b/a Community Health Northwest Florida is the area's only Federally Qualified Health Center (FQHC) and the largest safety net provider of outpatient primary care in the area. The community health center has a thirty year history of providing comprehensive primary and preventive outpatient care to the medically needy, uninsured, underinsured, and working poor citizens of Northwest Florida (Escambia and Santa Rosa Counties and surrounding areas). With eighteen locations (sixteen of those in Escambia County) and three mobile dental and medical units for outreach, Community Health Northwest Florida provides a full range of primary care services including adult primary care, urgent/walk in care, pediatric care, women's health services, behavioral health and wellness services, oral health/dental services for adults and children, laboratory, mammography, x-ray, pharmacy, healthcare for the homeless, case management, chronic disease management, health education, and other supportive services.

  Founded in 1992, the organization received designation as a Federally Qualified Health Center by the Department of Health and Human Services, Health Resources and Services Administration in 2007. We have a thirty year history of service to the residents of our service area. Committed to assuring access to affordable, quality healthcare for the underserved, underinsured and uninsured population, the health

center strives to treat each person with respect, dignity, and compassion regardless of age, gender, race, religion, circumstances or ability to pay. The health center is recognized as a Patient Centered Medical Home by the National Committee for Quality Assurance (NCQA), and is also a Community Centered Health Home (CCHH) model, working together with a network of community-minded organizations to create mutually-beneficial relationships that impacts the lives of our citizens for the better.

FUNDING

- **Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category.** ***NOTE: Only salaries directly related to the approved program are eligible for funding.***

  Percentage for salaries/administrative costs: N/A
  Percentage for direct programming costs: 100%

- **If Escambia County funding can only fund a portion of your request, how will you offset the difference?**

  If Escambia County funding were discontinued, the health center would be unable to send up matching funds to draw down Low Income Pool funding**.** If the county can only fund a portion of the request, IGT match may not be possible, thus our County may lose out on additional federal funding designed to support the cost of care for our uninsured residents.

- **If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:**

  In the 23/24 funding period, the amount received from AHCA for the LIP (after the Escambia County $447,664 funding was applied) was approximately $448,954. This was 21%, more than the Escambia County Funding. The amount of return is estimated due to the AHCA formula upon receiving funding from all sources for all health centers in the state of Florida. At this time, we expect the amount of LIP allocation to increase even more for the 24/25 funding cycle, but the formula has not been released by AHCA at this time.

  In addition to direct primary care service delivery, Community Health Northwest Florida has been able to leverage Escambia County funding as IGT to draw down Federal Low Income Pool (LIP) funding to offset the cost of primary care services for the uninsured citizens of our community. The Low Income Pool (LIP) is "established to ensure continued government support for the provision of health care services to Medicaid, underinsured and uninsured populations." LIP is a component of the State's Medicaid 1115 Demonstration Waiver, approved through the Center for Medicare and Medicaid Services. The heart of this program's intent is a public-private partnership that secures local investments in providers caring for their communities to enhance the return on the investment in health care for those most in need through matching federal funds. These local investments are called intergovernmental transfers (IGT), as they are arrangements on behalf of local providers that are made between local governments and the Agency for Health Care Administration (AHCA, Florida Medicaid Agency, the Agency). LIP funds may be used for health care expenditures that would be within the definition of medical assistance in Section 1905(a) of the Act. FQHCs across Florida utilize these funds to cover the costs of providing uncompensated care to the identified populations – uninsured and underinsured patients. CMS approved the continuation of LIP until 2030.

- **Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for.**

  There is no duplication in funding to Community Health Northwest Florida. In 1991, Escambia County government, Sacred Heart Hospital, and Baptist Hospital came together to form Escambia Community Clinics, Inc. (ECC). As a result of this forward-thinking partnership, for the past thirty years, Escambia Community Clinics (now Community Health Northwest Florida) has served as a primary care medical home for the most vulnerable in our community; the medically needy, uninsured, underinsured, and working poor citizens of Escambia County, regardless of their ability to pay. This partnership has resulted in a savings to Escambia County of millions of dollars each year.

  -Baptist Hospital: $550,000 in Community Benefits funding to offset charity care/ER diversion & navigation of patients from hospital ER to establish outpatient primary care medical home.
  -Sacred Heart Hospital: $550,000 in Community Benefits funding to offset charity care/ER diversion & navigation of patients from hospital ER to establish outpatient primary care medical home

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. **Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.**

Goals & Metrics Scorecard	FY22	FY23	FY24	% Change
1.Number of Charitable Visits – Escambia County Residents	26,910	26,183	27,263	-3%
2.Expense per Charitable Visit	203.89	203.89	268.88	0%
3.Value of Care Provided through Charitable Support of Escambia County	5,486,680	5,338,452	7,330,475	-3%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Number of Charitable Visits – Escambia County Residents	30,254

2. Expense per Charitable Visit	$268.88
3. Value of Care Provided through Charitable Support of Escambia County	$5,338,612

0

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY24 (FYTD 3Q)
1. Number of Charitable Visits – Escambia County Residents	19,855
2. Expense per Charitable Visit	$268.88
3. Value of Care Provided through Charitable Support of Escambia County	$5,338,612

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$632,059	$4,800	$4,896
Programmatic Income	$28,475,976	$28,134,826	$28,697,523
County Funding/Direct Contribution	$414,750	$447,664	$569,909
County Funding by Other Source (a)	$0	$0	$0
City Funding	$0	$0	$0
Local Non-Profit Funding	$985,339	$990,165	1,009,968
State Funding	$679,146	$656,469	$669,598
Federal Funding	$6,962,683	$4,330,004	$4,416,604
Memberships	$0	$0	$0
Investment Income	$126,691	$6,000	$6,120
Other Income (b)	$8,529,775	$3,434,701	$3,503,395
Total Income	$46,391,669	$38,004,629	$38,878,013

(a) **Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.)** N/A

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item.

Other Expenses line item represents actual bad debt, depreciation and amortization, insurance, legal and accounting fees, security and contributions made.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	351	357	330
Salaries and Wages	$21,497,113	$19,355,077	$19,742,179
Employee Benefits	$6,613,334	$5,661,360	$5,774,587
Professional Services	$1,173,112	$977,609	$997,161
Contractual Services	$2,081,065	$1,396,246	$1,424,171
Travel Expenses	$234,321	$192,456	$196,305
Rentals and Leases	$1,377,772	$1,186,976	$1,210,716
Communication	$0	$0	$0
Postage and Freight	$42,062	$0	$0
Repair and Maintenance	$973,516	$732,865	$747,522
Printing and Binding	$0	$0	$0
Marketing and Promotion	$289,254	$0	$0
Fuel	$0	$0	$0
Supplies	$10,188,493	$7,359,796	$7,506,992
Event Expenses	$0	$0	$0
Capitalizable Assets for County Funding (a)	$1,135,028	$1,366,905	$1,394,243
Other Expenses (b)	$2,902,195	$2,205,626	$2,249,739
Total Expenses	$48,507,265	$40,434,916	$41,243,615
Net Income - (Revenue minus Expense)	($2,115,596)	($2,430,287)	($2,365,602)

(a) **Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.** N/A

(b) **Please explain any request listed in the "Other Expenses" line item.** N/A

BUDGET QUESTIONS

1. **Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year?** Calendar
2. **Please explain any discrepancies in the Expense Table and your agency's Financial Statements** :

   Our financial statements include revenues and expenses for facilities located outside of Escambia County. Community Health Northwest Florida, Escambia County and State of Florida all operate on different fiscal years. CHNWF operates on a calendar fiscal year.

3. **Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds?**

   Net income is reinvested in the community through providing care to uninsured and underinsured patients and the acquisition of additional medical equipment i.e., X-rays, ultrasounds, etc. to utilize in patient care.

4. **Please list the salary of the top 5 employees, names and positions of your organization.**

Name	Position	Salary
Smith, George A.W.	Physician / Chief Medical Officer	$231,750
Resczenski, Cristina	Physician	$231,134
Klawitter, Joseph Paul	Pediatrician / Director of Pediatrics	$230,000
Lee, Sitembile	Physician	$230,000
Pearce, Hali	Physician	$220,000

5. **Please provide the total amount of cash and investments on hand.**
   $681,596
6. **Does your organization charge fees for services? If so, provide a list of fees charged.**

   The Health Center does have a fee schedule, primarily for filing insurance claims. As a Federally Qualified Health Center, it is a federal mandate that we maintain a sliding fee program based on household income for uninsured patients. Our sliding fee program charges between $20 and $40 per visit, with a majority of patients paying $20 per visit.

7. **Does your organization require background checks from volunteers and staff?**

   Yes; all employees must pass a Level II background check.

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental

questions. If you are not an economic development agency, please mark N/A: N/A

1. **What is your agency's Strategic Plan?** N/A
2. **How many jobs were created this year over last year by zip code?** N/A
3. **What is the net cost per job created?** N/A

ADDITIONAL QUESTIONS (Economic Development)

1. **What was done by your agency to address the "Pockets of Poverty"?**

   Our main Jackson Street administration/service delivery site is located in Brownsville, and Community Health's top patient zip code is 32505, where 16% of our patients resided in 2023. This zip code has the highest crime rate, least economically developed neighborhoods, and the highest risk for social concerns in the area. Our work as a community health center focuses on both primary health care and Social Determinates of Health (SDOH), such as poverty, homelessness and food insecurity, which are key drivers of our patients' negative health status. We have gained national recognition for initiatives as a Community Centered Health Home (CCHH) model, reaching beyond our health center walls to impact communities in need in a number of different advocacy efforts. Our four year Oakwood Terrace program to provide food and education for Oakwood Terrace residents has had far reaching positive impacts. As the major provider of primary care to the uninsured and underinsured residents of Escambia County, we continue to work to break down any barriers to care and create critical access to primary care, especially for those who reside in pockets of poverty.

2. **Did your agency receive any grants? List the amount and a detailed use of the funds.**

   We receive Community Benefits funding from both Baptist and Ascension Sacred Heart Hospitals ($550,000 per year) to offset cost to provide primary care to uninsured patients. During 2023 we also received $35,000 in funding from Delta Dental Community Foundation to offset co-pays for uninsured dental patients. As a Federally Qualified Health Center, we receive funds from the Health Resources and Services Administration (HRSA) Bureau of Primary Health Care, including specially targeted COVID and recovery funding.

3. **Was there any increase in membership for the local chambers?** N/A
4. **What are your agency's statistics on business creation and minority businesses by zip code?**

   Using IMPLAN modeling software from the Florida Association of Community Health Centers (FACHC) Community Health Northwest Florida accounted for 568 jobs in 2023 throughout the service area, providing for jobs both at Center sites and throughout the neighborhoods and communities in which we are located. In addition to the 351 CHC positions (direct jobs), 217 additional indirect/induced jobs are sustained as a result of activity generated by the Center and staff. FACHC has estimated Community Health's economic impact at $80,000,000 in 2023. There is a return on investment of 172% for each $1.00 invested in the Community Health Center.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.



Name

Title Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Escambia Community Clinics Inc

2 Business name/disregarded entity name, if different from above

Community Health Northwest Florida

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ 501(c)(3) - Not for Profit Corporation

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

2315 W Jackson Street

6 City, state, and ZIP code

Pensacola, FL 32505

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	3	1	0	5	2	4	6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** ▶ [signature] **Date** ▶ 1-22-2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
C - 1130
ATLANTA, GA 30301

DEPARTMENT OF THE TREASURY

Date: JAN 12 1993

ESCAMBIA COMMUNITY CLINICS INC
BAPTIST HOSPITAL INC
C/O GARY B LEUCHTMAN ESQ
P O BOX 12950
PENSACOLA, FL 32576

Employer Identification Number:
59-3105246
Contact Person:
JERRY FINKLIN
Contact Telephone Number:
(404) 331-0172
Accounting Period Ending:
September 30
Form 990 Required:
Yes
Addendum Applies:
Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(iii).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the

Letter 947(DO/CG)

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 Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than $25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally $25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of $10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed $5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain

dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Paul Williams
District Director

Enclosure(s):
Addendum

ESCAMBIA COMMUNITY CLINICS INC

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

The value of time or personal services contributed to your organization by volunteers is not deductible by those volunteers as a charitable contribution for Federal income tax purposes. You should advise your volunteers to this effect.

0000021 11/09/12

FLORIDA DEPARTMENT OF REVENUE

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/11

Certificate Number	Effective Date	Expiration Date	Exemption Category
85-8012618213C-7	11/30/2012	11/30/2017	501(C)(3) ORGANIZATION

This certifies that

ESCAMBIA COMMUNITY CLINICS INC
2200 N PALAFOX ST
PENSACOLA FL 32501-1723

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

FLORIDA DEPARTMENT OF REVENUE

Important Information for Exempt Organizations

DR-14
R. 04/11

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select "Registration of Taxes," then "Registration Information," and finally "Exemption Certificates and Nonprofit Entities." The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

LET'S THRIVE TOGETHER

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

TAX RETURN

We sincerely appreciate the opportunity to serve you. If you have any questions regarding the enclosed, please do not hesitate to call.

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
DECEMBER 31, 2022

PREPARED FOR:

ESCAMBIA COMMUNITY CLINICS INC.
2315 W JACKSON ST.
PENSACOLA, FL 32505

PREPARED BY:

WARREN AVERETT, LLC
350 W CEDAR STREET, SUITE 400
PENSACOLA, FL 32502

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-TE TO US BY NOVEMBER 15, 2023

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning _____ , 2022, and ending _____ , 20 ___

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2022

Name of filer
ESCAMBIA COMMUNITY CLINICS INC.

EIN or SSN
59-3105246

Name and title of officer or person subject to tax
CHANDRA SMILEY
CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	52,495,881.
2a	**Form 990-EZ** check here	[ ]	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here	[ ]	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	[ ]	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here	[ ]	**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here	[ ]	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	[ ]	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	[ ]	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	[ ]	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	[ ]	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____ , (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize WARREN AVERETT, LLC to enter my PIN 05246

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 59356059356

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date 09/14/23

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

EXTENDED TO NOVEMBER 15, 2023

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **and ending**

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

C Name of organization
ESCAMBIA COMMUNITY CLINICS INC.
Doing business as COMMUNITY HEALTH NORTHWEST FLORI

Number and street (or P.O. box if mail is not delivered to street address) 2315 W JACKSON ST.
Room/suite

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32505

F Name and address of principal officer: CHANDRA SMILEY, MSW
SAME AS C ABOVE

D Employer identification number
59-3105246

E Telephone number
850-436-4630

G Gross receipts $ 52,587,348.

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.HEALTHCAREWITHINREACH.ORG

K Form of organization: [X] Corporation Trust Association Other

L Year of formation: 1993 **M** State of legal domicile: FL

Part I Summary

1	Briefly describe the organization's mission or most significant activities: TO PROVIDE COMPREHENSIVE PRIMARY AND PREVENTIVE HEALTH CARE SERVICES TO RESIDENTS OF ESCAMBIA COUNTY		
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	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	494
6	Total number of volunteers (estimate if necessary)	6	16
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
8	Contributions and grants (Part VIII, line 1h)	10,396,376.	13,019,549.
9	Program service revenue (Part VIII, line 2g)	30,788,897.	38,837,891.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,323.	-81,675.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	689,266.	720,116.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	41,875,862.	52,495,881.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	733,410.	613,424.
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)	25,912,708.	28,372,531.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	12,573,997.	22,081,525.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	39,220,115.	51,067,480.
19	Revenue less expenses. Subtract line 18 from line 12	2,655,747.	1,428,401.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	21,893,175.	29,531,679.
21	Total liabilities (Part X, line 26)	3,315,840.	9,525,943.
22	Net assets or fund balances. Subtract line 21 from line 20	18,577,335.	20,005,736.

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
CHANDRA SMILEY, MSW, CEO
Type or print name and title

Date

Paid Preparer Use Only

Print/Type preparer's name: CLAIRE C. DUREN, CPA
Preparer's signature: Claire Duren
Date: 09/14/2023
Check if self-employed
PTIN: P01577924

Firm's name: WARREN AVERETT, LLC
Firm's EIN: 45-4084437

Firm's address: 350 W CEDAR STREET, SUITE 400
PENSACOLA, FL 32502
Phone no. 850-435-7400

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
THE MISSION OF ESCAMBIA COMMUNITY CLINICS, INC. IS TO PROVIDE COMPREHENSIVE PRIMARY AND PREVENTIVE HEALTH CARE SERVICES TO RESIDENTS OF ESCAMBIA COUNTY AND THE SURROUNDING AREA. ESCAMBIA COMMUNITY CLINICS, INC. IS COMMITTED TO ASSURING ACCESS TO CARE FOR THE

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 $ 35,583,004. including grants of $ 613,424.) (Revenue $ 39,558,007.)
PATIENT SERVICES - TO PROVIDE QUALITY AMBULATORY MEDICAL CARE TO THE INDIGENT OF THE COMMUNITY REGARDLESS OF THE INDIVIDUAL'S ABILITY TO PAY.

4b (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 35,583,004.

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	21		
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 494			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		17		

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

Check if Schedule O contains a response or note to any line in this Part VI 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	15		
	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	15		
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 NONE

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

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records

JASON BREWSTER - 850-436-4630

2315 WEST JACKSON STREET, PENSACOLA, FL 32505

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHANDRA SMILEY	34.00									
CHIEF EXECUTIVE OFFICER	6.00			X				255,322.	0.	34,497.
(2) GEORGE SMITH	40.00									
CHIEF MEDICAL OFFICER				X				233,661.	0.	36,156.
(3) JOSEPH-CHARLES MARDINI	40.00									
DDS						X		236,538.	0.	31,503.
(4) P. MICHELLE GRIER-HALL	40.00									
MEDICAL DOCTOR						X		225,904.	0.	37,805.
(5) JACINTA WATKINS-LAMONTAGNE	40.00									
CHIEF DENTAL OFFICER				X				218,993.	0.	28,278.
(6) MATTHEW SOUTHWICK	40.00									
MEDICAL DOCTOR						X		223,075.	0.	16,856.
(7) GABRIEL HERNANDEZ	40.00									
MEDICAL DOCTOR						X		224,927.	0.	14,707.
(8) CRISTINA RESCZENSKI	40.00									
MEDICAL DOCTOR						X		227,869.	0.	2,296.
(9) DARRELL MILLER	40.00									
CHIEF PHARMACY OFFICER				X				163,710.	0.	25,050.
(10) JASON BREWSTER	40.00									
CHIEF FINANCIAL OFFICER				X				144,196.	0.	27,889.
(11) THOMAS ANDERSON	40.00									
CHIEF OPERATIONS OFFICER				X				129,005.	0.	31,707.
(12) JOHN CARNES	40.00									
CHIEF INFORMATION OFFICER				X				121,105.	0.	26,719.
(13) ANGES RIVERS	40.00									
CHIEF COMMERCIAL OFFICER				X				119,218.	0.	25,977.
(14) JOHN PORTER	2.00									
PRESIDENT	3.00	X		X				0.	0.	0.
(15) JULES KARIHER	2.00									
VICE-PRESIDENT	2.00	X		X				0.	0.	0.
(16) JUSTIN LABRATO	2.00									
TREASURER	2.00	X		X				0.	0.	0.
(17) BRETT ALDRIDGE	1.00									
SECRETARY	1.00	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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ANN OSINAME	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(19) DAISY WHITE	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(20) FREDDIE CATTOUSE	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(21) BOB WILSON	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(22) JOSEPH "BRUNIE" EMMANUEL, JR.	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(23) DOROTHY FOSTER	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(24) SEAN SEELY	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(25) THOMAS OWENS	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(26) GRACE MCCAFFERY	0.50									
DIRECTOR	0.50	X						0.	0.	0.
1b Subtotal								2,523,523.	0.	339,440.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,523,523.	0.	339,440.

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 13

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

Section B. Independent Contractors

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

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

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

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 (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) SHIRLEY HENDERSON	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(28) CLARA LONG	0.50									
DIRECTOR	0.50	X						0.	0.	0.

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	11,444,443.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,575,106.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			13,019,549.			
Program Service Revenue			**Business Code**				
	2a PATIENT SERVICES		621990	18,492,687.	18492687.		
	b 340B PRESCRIPTION DRUG ASSISTANCE		621990	12,674,527.	12674527.		
	c CAPITATION REVENUE		621990	3,880,658.	3,880,658.		
	d PHARMACY SERVICES		621990	3,790,019.	3,790,019.		
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			38,837,891.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			9,792.			9,792.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b	91,467.				
	c Gain or (loss)	7c	-91,467.				
	d Net gain or (loss)			-91,467.			-91,467.
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			**Business Code**				
	11a OTHER CLINIC REVENUE		812900	533,898.	533,898.		
	b OTHER INCOME		812900	186,218.	186,218.		
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			720,116.			
	12 **Total revenue.** See instructions			52,495,881.	39558007.	0.	-81,675.

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	613,424.	613,424.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,621,482.	972,889.	648,593.	
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	20,996,757.	12,598,054.	8,398,703.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	4,130,085.	2,478,051.	1,652,034.	
10 Payroll taxes	1,624,207.	974,524.	649,683.	
11 Fees for services (nonemployees):				
a Management				
b Legal	41,251.	22,688.	18,563.	
c Accounting	44,521.	24,487.	20,034.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,326,275.	2,275,404.	50,871.	
12 Advertising and promotion	510,432.	127,608.	382,824.	
13 Office expenses	49,428.	34,725.	14,703.	
14 Information technology	578,383.	404,868.	173,515.	
15 Royalties				
16 Occupancy	2,234,628.	1,202,498.	1,032,130.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	249,857.	199,886.	49,971.	
20 Interest	4,903.	4,903.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,128,615.	902,892.	225,723.	
23 Insurance	341,943.	205,166.	136,777.	
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 PRESCRIPTION DRUGS	8,166,010.	8,166,010.		
b SUPPLIES	4,188,669.	2,817,728.	1,370,941.	
c MISCELLANEOUS EXPENSE	996,612.	700,462.	296,150.	
d REPAIRS AND MAINTENANCE	672,722.	403,633.	269,089.	
e All other expenses	547,276.	453,104.	94,172.	
25 **Total functional expenses.** Add lines 1 through 24e	51,067,480.	35,583,004.	15,484,476.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		5,024,261.	1	7,133,631.
	2	Savings and temporary cash investments		2,026,246.	2	2,035,665.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		7,199,545.	4	4,963,404.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		242,696.	8	351,142.
	9	Prepaid expenses and deferred charges		89,527.	9	177,096.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,874,301.			
	b	Less: accumulated depreciation	10b 4,328,270.	2,762,756.	10c	4,546,031.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11		1,867,693.	13	2,053,911.
	14	Intangible assets		826,978.	14	721,713.
	15	Other assets. See Part IV, line 11		1,853,473.	15	7,549,086.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		21,893,175.	16	29,531,679.
Liabilities	17	Accounts payable and accrued expenses		3,048,473.	17	3,265,261.
	18	Grants payable			18	
	19	Deferred revenue		500.	19	500.
	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		266,867.	23	130,086.
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		0.	25	6,130,096.
	26	**Total liabilities.** Add lines 17 through 25		3,315,840.	26	9,525,943.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		18,577,335.	27	20,005,736.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		18,577,335.	32	20,005,736.
	33	Total liabilities and net assets/fund balances		21,893,175.	33	29,531,679.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	52,495,881.
2	Total expenses (must equal Part IX, column (A), line 25)	2	51,067,480.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,428,401.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	18,577,335.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	20,005,736.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the 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

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

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	(iv) 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.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

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

Section C. Computation of Public Support Percentage

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

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

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

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

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

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

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

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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 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

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

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

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

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

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

Name of organization

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

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	SACRED HEART HOSPITAL 5151 N 9TH AVENUE PENSACOLA, FL 32504	$ 550,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	BAPTIST HOSPITAL 1000 W MORENO STREET PENSACOLA, FL 32501	$ 550,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	DELTA DENTAL COMMUNITY CARE FOUNDATION ONE DELTA DRIVE MECHANICSBURG, PA 17055	$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	FLORIDA ASSOCIATION OF COMMUNITY HEALTH CENTERS 2340 HANSEN LN TALLAHASSEE, FL 32301	$ 80,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	SANTA ROSA COUNTY BOARD OF COUNTY COMMISSIONERS 6495 CAROLINE STREET, #M MILTON, FL 32570	$ 331,583.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

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

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

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

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number
59-3105246

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

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

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

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

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

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $ _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		2,511,958.	1,172,777.	1,339,181.
c Leasehold improvements				
d Equipment		4,161,964.	1,801,249.	2,360,715.
e Other		2,200,379.	1,354,244.	846,135.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				4,546,031.

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) INVESTMENT IN ESCAMBIA		
(2) COMMUNITY HOLDINGS, INC.	2,053,911.	COST
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)	2,053,911.	

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) DUE TO/FROM ECH	1,722,176.
(2) DUE TO/FROM CCS	-585,348.
(3) DEPOSITS	345,445.
(4) RIGHT OF USE ASSET	6,066,813.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	7,549,086.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	6,130,096.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	6,130,096.

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

PART X, LINE 2:

ESCAMBIA COMMUNITY CLINICS, INC. (ECC) HAS BEEN GRANTED AN EXEMPTION FROM INCOME TAXES UNDER INTERNAL REVENUE CODE, SECTION 501(C)(3) AS A NOT-FOR-PROFIT CORPORATION. ECC IS NOT AWARE OF ANY UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE DISCLOSURE OR ACCRUAL IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

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
ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number
59-3105246

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
ESCAMBIA COMMUNITY HOLDINGS, INC. 2315 W JACKSON ST. PENSACOLA, FL 32505	37-1573135	501(C)(3)	313,590.	0.			TO BE USED TO PAY DOWN DEBT ON THE NEW FACILITY

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

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

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance

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

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

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			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) CHANDRA SMILEY	(i)	210,322.	45,000.	0.	15,246.	19,251.	289,819.	0.
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) GEORGE SMITH	(i)	226,041.	7,620.	0.	14,828.	21,328.	269,817.	0.
CHIEF MEDICAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JOSEPH-CHARLES MARDINI	(i)	196,712.	39,826.	0.	13,865.	17,638.	268,041.	0.
DDS	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) P. MICHELLE GRIER-HALL	(i)	219,904.	6,000.	0.	14,451.	23,354.	263,709.	0.
MEDICAL DOCTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JACINTA WATKINS-LAMONTAGNE	(i)	210,353.	8,640.	0.	7,568.	20,710.	247,271.	0.
CHIEF DENTAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) MATTHEW SOUTHWICK	(i)	217,075.	6,000.	0.	14,267.	2,589.	239,931.	0.
MEDICAL DOCTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) GABRIEL HERNANDEZ	(i)	197,731.	27,196.	0.	13,520.	1,187.	239,634.	0.
MEDICAL DOCTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) CRISTINA RESCZENSKI	(i)	223,369.	4,500.	0.	906.	1,390.	230,165.	0.
MEDICAL DOCTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) DARRELL MILLER	(i)	153,710.	10,000.	0.	10,341.	14,709.	188,760.	0.
CHIEF PHARMACY OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) JASON BREWSTER	(i)	132,196.	12,000.	0.	9,013.	18,876.	172,085.	0.
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) THOMAS ANDERSON	(i)	122,005.	7,000.	0.	8,175.	23,532.	160,712.	0.
CHIEF OPERATIONS OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(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.

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

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

FORM 990, ITEM C, DOING BUSINESS AS:

COMMUNITY HEALTH NORTHWEST FLORIDA

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

AND THE SURROUNDING AREA. ESCAMBIA COMMUNITY CLINICS, INC. IS COMMITTED TO ASSURING ACCESS TO CARE FOR THE MEDICALLY NEEDY, UNDER INSURED, UNINSURED, AND UNDERSERVED POPULATIONS. ESCAMBIA COMMUNITY CLINICS, INC. SHALL ENDEAVOR TO PROVIDE CARE WITH COMPASSION, DIGNITY AND RESPECT FOR EACH PERSON REGARDLESS OF ABILITY TO PAY FOR SERVICES.

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

MEDICALLY NEEDY, UNDER INSURED, UNINSURED, AND UNDERSERVED POPULATIONS. ESCAMBIA COMMUNITY CLINICS, INC. SHALL ENDEAVOR TO PROVIDE CARE WITH COMPASSION, DIGNITY AND RESPECT FOR EACH PERSON REGARDLESS OF ABILITY TO PAY FOR SERVICES.

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

THE EXECUTIVE AND FINANCE COMMITTEE REVIEWS AND DISCUSSES THE RETURN AT THEIR MONTHLY MEETING PRIOR TO THE RETURN BEING FILED. THE CURRENT YEAR RETURN IS COMPARED TO THE PRIOR YEAR AND ANY ISSUES ARE DISCUSSED AND SETTLED AT THE MEETING.

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

Name of the organization: ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number: 59-3105246

OFFICERS AND DIRECTORS ARE REQUIRED TO DISCLOSE ANNUALLY INTERESTS THAT COULD GIVE RISE TO CONFLICT.

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

THE EXECUTIVE DIRECTOR'S SALARY IN DETERMINED BY THE BOARD OF DIRECTORS. AN EXERCISE IS PERFORMED WHERE COMPARISONS ARE MADE TO LIKE POSITIONS WITHIN THE COMMUNITY AS WELL AS TO SALARY SURVEYS WITH BOTH THE NATIONAL ASSOCIATION OF COMMUNITY HEALTH CENTERS AND THE FLORIDA ASSOCIATION OF COMMUNITY HEALTH CENTERS THAT ARE PUBLISHED ANNUALLY. THESE FACTORS ALONG WITH THE PERFORMANCE EVALUATION ARE CONSIDERED IN ANNUAL SALARY DECISIONS. IT IS THE OBJECTIVE OF THE BOARD THAT THE EXECUTIVE DIRECTOR IS PAID WITHIN THE 40-50TH PERCENTILE OF COMPARABLE POSITIONS.

FOR OFFICERS, THE EXECUTIVE DIRECTOR IS RESPONSIBLE FOR SALARY DETERMINATIONS. HER PROCESS MIRRORS THE PROCESS OUTLINED ABOVE FOR THE EXECUTIVE DIRECTOR'S SALARY. ADDITIONALLY, SHE RECEIVED APPROVAL FROM THE HR COMMITTEE TO MAKE ADJUSTMENTS TO OFFICER SALARIES.

THESE PROCESSES ARE THE SAME FOR BOTH BASE SALARY AND YEAR-END BONUS DETERMINATIONS.

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

MANAGEMENT DISCLOSES GOVERNING DOCUMENTS IN RESPONSE TO WRITTEN REQUESTS OF THE DOCUMENTS.

FORM 990, PART XII, FINANCIAL STATEMENTS AND REPORTING

THE EXECUTIVE AND FINANCE COMMITTEE SERVES AS THE ORGANIZATION'S AUDIT

Name of the organization: ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number: 59-3105246

COMMITTEE. THIS COMMITTEE ASSUMES THE RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF THE ORGANIZATION'S FINANCIAL STATEMENTS AND THE SELECTION OF AN INDEPENDENT ACCOUNTANT.

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

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
COMMUNITY CLINIC SERVICES, INC. - 81-1786990 2315 W JACKSON ST. PENSACOLA, FL 32505	TO SUPPORT HEALTH CARE FACILITIES IN MEDICALLY UNDERSERVED AREAS	FLORIDA	501(C)(3)	LINE 12A, I	ESCAMBIA COMMUNITY CLINICS, INC.	X	
ESCAMBIA COMMUNITY HOLDINGS, INC. - 37-1573135, 2315 W JACKSON ST., PENSACOLA, FL 32505	TO SUPPORT HEALTH CARE FACILITIES IN MEDICALLY UNDERSERVED AREAS	FLORIDA	501(C)(3)	LINE 12A, I	ESCAMBIA COMMUNITY CLINICS, 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

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)	ESCAMBIA COMMUNITY HOLDINGS, INC.	B	313,590.	CASH VALUE
(2)	COMMUNITY CLINIC SERVICES, INC.	O	256,958.	PER CONTRACT
(3)	COMMUNITY CLINIC SERVICES, INC.	M	302,957.	PER CONTRACT
(4)	ESCAMBIA COMMUNITY HOLDINGS, INC.	N	75,084.	PER CONTRACT
(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) 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 VII Supplemental Information

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

Form **8868**
(Rev. January 2022)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

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

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

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

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
File by the due date for filing your return. See instructions.	ESCAMBIA COMMUNITY CLINICS INC.	59-3105246
	Number, street, and room or suite no. If a P.O. box, see instructions. 2315 W JACKSON ST.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PENSACOLA, FL 32505	

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

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

- The books are in the care of ▶ JASON BREWSTER
2315 WEST JACKSON STREET - PENSACOLA, FL 32505

Telephone No. ▶ 850-436-4630 Fax No. ▶

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

1 I request an automatic 6-month extension of time until NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☒ calendar year 2022 or
▶ ☐ tax year beginning _____, and ending _____.

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

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

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

ESCAMBIA COMMUNITY CLINICS, INC.
d/b/a COMMUNITY HEALTH
NORTHWEST FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2022 AND 2021

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
TABLE OF CONTENTS
DECEMBER 31, 2022 AND 2021

INDEPENDENT AUDITORS' REPORT 1

CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Statements of Financial Position 4
Consolidated Statements of Activities 5
Consolidated Statements of Functional Expenses 6
Consolidated Statements of Cash Flows 8
Notes to the Consolidated Financial Statements 9

SUPPLEMENTARY INFORMATION

Consolidating Statement of Financial Position 22
Consolidating Statement of Activities 24
Schedules of Grants, Contracts and Reimbursements Revenue 25

COMPLIANCE SECTION

Schedule of Expenditures of Federal Awards 26

Notes to the Schedule of Expenditures of Federal Awards 27

Independent Auditors' 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* 28

Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance 30

Schedule of Findings and Questioned Costs 33

Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
Pensacola, FL 32502
850.435.7400
warrenaverett.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

Opinion

We have audited the accompanying consolidated financial statements of Escambia Community Clinics, Inc.,(d/b/a Community Health Northwest Florida) (a nonprofit organization) and subsidiaries, which comprise the consolidated statements of financial position as of December 31, 2022 and 2021, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Escambia Community Clinics, Inc. and subsidiaries as of December 31, 2022 and 2021, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Escambia Community Clinics, Inc. and subsidiaries and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position and activities and the schedules of grants, contracts and reimbursements revenue, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The consolidating information is presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position, results of operations, and cash flows of the individual companies, and it is not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis 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 is also not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18 2023, on our consideration of Escambia Community Clinics, Inc. and subsidiaries' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Escambia Community Clinics, Inc. and subsidiaries' internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
July 18, 2023

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021

ASSETS

	2022	2021
CURRENT ASSETS		
Cash	$ 9,274,110	$ 7,683,852
Patient services receivable, net	2,547,785	5,414,048
Other receivables	2,357,485	1,730,563
Prepaid expenses and other current assets	689,679	759,455
Interest rate swap	79,410	-
Total current assets	14,948,469	15,587,918
PROPERTY AND EQUIPMENT, NET	13,101,825	11,048,048
OPERATING LEASE RIGHT-OF-USE ASSETS, NET	6,066,813	-
GOODWILL	721,713	826,978
OTHER ASSETS		
Long-term note receivable – NMTC	4,316,554	4,316,554
TOTAL ASSETS	$ 39,155,374	$ 31,779,498

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 1,010,550	$ 943,650
Accrued salaries and related expenses	1,129,441	1,008,877
Accrued compensated absences	1,111,470	1,100,045
Other current liabilities	18,401	500
Interest rate swap	-	52,630
Current portion of operating lease liabilities	1,302,269	-
Current portion of long-term debt, net of current portion	3,299,901	344,910
Total current liabilities	7,872,032	3,450,612
OPERATING LEASE LIABILITIES, NET	4,827,827	-
LONG-TERM LIABILITIES		
NMTC - see note 6	6,417,094	6,417,094
Long-term debt, net of current portion	32,685	3,334,457
Total long-term liabilities	6,449,779	9,751,551
TOTAL LIABILITIES	19,149,638	13,202,163
NET ASSETS		
Without donor restrictions	20,005,736	18,577,335
TOTAL LIABILITIES AND NET ASSETS	$ 39,155,374	$ 31,779,498

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
OPERATING REVENUES		
Net patient service revenues	$ 21,970,861	$ 21,647,969
340B prescription drug assistance program	12,674,527	7,736,298
Capitation revenue	3,880,658	3,554,110
Other	580,445	456,376
Total operating revenues	39,106,491	33,394,753
PUBLIC SUPPORT		
Grant, contracts and reimbursements	12,976,026	10,372,645
TOTAL OPERATING REVENUES AND PUBLIC SUPPORT	52,082,517	43,767,398
FUNCTIONAL EXPENSES		
Healthcare services	34,842,743	27,059,835
Support services	15,692,530	13,960,411
Total functional expenses	50,535,273	41,020,246
INCOME FROM OPERATIONS	1,547,244	2,747,152
OTHER INCOME (EXPENSES)		
Interest income	70,711	61,757
Interest expense	(302,186)	(253,956)
Other income	112,632	100,794
Total other expenses, net	(118,843)	(91,405)
CHANGE IN NET ASSETS	1,428,401	2,655,747
NET ASSETS AT BEGINNING OF YEAR	18,577,335	15,921,588
NET ASSETS AT END OF YEAR	$ 20,005,736	$ 18,577,335

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Healthcare Services	Support Services	Total
SALARIES AND RELATED EXPENSES			
Salaries	$ 13,583,355	$ 9,055,570	$ 22,638,925
Payroll taxes and fringe benefits	3,594,338	2,396,226	5,990,564
Total salaries and related expenses	17,177,693	11,451,796	28,629,489
OTHER EXPENSES			
Prescription drugs and 340B program	9,223,477	-	9,223,477
Occupancy and security	1,165,932	777,288	1,943,220
Contracted medical professionals	1,076,714	-	1,076,714
Supplies	2,056,411	1,370,941	3,427,352
Telephone and utilities	382,262	254,842	637,104
Conferences	199,886	49,971	249,857
Depreciation and amortization	1,197,277	299,320	1,496,597
Dues and memberships	141,259	94,172	235,431
Equipment rental	2,789	11,155	13,944
Miscellaneous	74,677	298,712	373,389
Postage and shipping	31,936	3,548	35,484
Professional fees	47,175	38,597	85,772
Recruitment cost	77,615	8,624	86,239
Repairs and maintenance	403,633	269,089	672,722
Insurance	248,834	165,889	414,723
Contractual services	802,697	42,247	844,944
Software fees	404,868	173,515	578,383
Advertising	127,608	382,824	510,432
Total other expenses	17,665,050	4,240,734	21,905,784
TOTAL EXPENSES	$ 34,842,743	$ 15,692,530	$ 50,535,273

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Healthcare Services	Support Services	Total
SALARIES AND RELATED EXPENSES			
Salaries	$ 12,140,265	$ 8,093,510	$ 20,233,775
Payroll taxes and fringe benefits	3,558,511	2,372,341	5,930,852
Total salaries and related expenses	15,698,776	10,465,851	26,164,627
OTHER EXPENSES			
Prescription drugs and 340B program	4,646,255	-	4,646,255
Occupancy and security	655,882	698,048	1,353,930
Contracted medical professionals	1,055,725	-	1,055,725
Supplies	1,801,156	1,200,770	3,001,926
Telephone and utilities	339,731	226,487	566,218
Conferences	94,278	23,569	117,847
Depreciation and amortization	909,114	227,278	1,136,392
Dues and memberships	84,070	56,046	140,116
Equipment rental	5,256	21,025	26,281
Miscellaneous	113,833	194,539	308,372
Postage and shipping	29,698	3,300	32,998
Professional fees	60,737	49,695	110,432
Recruitment cost	72,810	8,090	80,900
Repairs and maintenance	329,618	219,746	549,364
Insurance	224,756	149,838	374,594
Contractual services	449,978	23,683	473,661
Software fees	416,905	178,674	595,579
Advertising	71,257	213,772	285,029
Total other expenses	11,361,059	3,494,560	14,855,619
TOTAL EXPENSES	$ 27,059,835	$ 13,960,411	$ 41,020,246

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 1,428,401	$ 2,655,747
Adjustments to reconcile change in net assets to cash flows provided by operating activities:		
Amortization	105,265	87,663
Depreciation	1,391,332	1,048,729
Amortization of right-of-use assets	1,253,586	-
Loss on disposal of asset	101,467	-
Changes in assets and liabilities:		
Patient services receivable	2,866,263	(4,112,338)
Other receivables	(626,922)	1,155,607
Prepaid expenses and other current assets	69,776	(203,309)
Accounts payable	66,900	328,284
Accrued salaries and related expenses	120,564	111,400
Accrued compensated absences	11,425	38,102
Operating lease liabilities	(1,190,303)	-
Other liabilities	(114,139)	(152,972)
Net cash provided by operating activities	5,483,615	956,913
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of pharmacy assets	-	(264,031)
Purchase of property and equipment	(3,546,576)	(1,770,096)
Proceeds from sale of property and equipment	-	255,000
Net cash used in investing activities	(3,546,576)	(1,779,127)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on long-term debt	(346,781)	(2,272,441)
Borrowings on long-term debt	-	137,644
Net cash used in financing activities	(346,781)	(2,134,797)
NET INCREASE (DECREASE) IN CASH	1,590,258	(2,957,011)
CASH AT BEGINNING OF YEAR	7,683,852	10,640,863
CASH AT END OF YEAR	$ 9,274,110	$ 7,683,852
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid for interest	$ 302,186	$ 253,956

See notes to the consolidated financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION

Description of Organization

Escambia Community Clinics, Inc. (ECC) (d/b/a Community Health Northwest Florida) is a not-for-profit health care corporation incorporated under the laws of the state of Florida in January 1992. ECC is a Federally Qualified Health Center (FQHC) that receives federal grant funds pursuant to Section 330 of the Public Health Service Act, 42 U.S.C. 254b, a program, which is administrated by the Bureau of Primary Health Care with the United States Department of Health and Human Services (DHHS). The mission of ECC is to provide quality outpatient primary and acute health care services to citizens of Escambia County and surrounding areas, with a special focus to provide access to care for the underinsured, uninsured, working poor and the medically needy, regardless of their ability to pay for services.

Principles of Consolidation and Basis of Accounting

In accordance with generally accepted accounting principles (GAAP), the accompanying consolidated financial statements include the financial activities of ECC and two subsidiaries. Escambia Community Holdings (ECH) is a wholly owned subsidiary of ECC. Community Clinics Services (CCS) is wholly owned by ECC and ECH. All significant intercompany transactions have been eliminated in the accompanying consolidated financial statements. The consolidated financial statements of ECC are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Escambia Community Holdings, Inc.

ECH, a subsidiary, was incorporated and formed in 2008 to support the establishment and the continuation of health care facilities to serve the medically underserved population. This entity had two members, Sacred Heart Health System, Inc. (SHH) and Baptist Hospital, Inc. (BH), related parties (see Note 12). ECH held cash and owned land and a building. The building was previously rented to and occupied by ECC. In 2014, the building was severely flooded and unable to be occupied. In March 2016, SHH and BH transferred their interest in ECH to ECC. The ECH Board of Directors consists of one representative from the ECC Board, along with two independent board members. The ECH acquisition was critical to the New Market Tax Credit transaction that occurred in 2016 as described in Note 6.

Community Clinics Services, Inc.

In 2016, ECC formed CCS to meet certain census tracking requirements related to the new facility under construction. ECC and ECH are the two members of CCS. The CCS Board of Directors is substantively the same as the ECC Board of Directors. CCS is a Qualified Active Low-Income Business (QALICB), receiving proceeds from the New Market Tax Credit transaction to fund the new facility construction project as described in Note 6.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION – CONTINUED

Financial Statement Presentation
ECC is required to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions or without donor restrictions. Net assets are classified based on donor restrictions, if any, that may or may not be met by actions of management or by the passage of time. Currently, there are no net assets with donor restrictions.

Net Patient Service Revenue and Accounts Receivable
Patient care service revenue is reported at the amount that reflects the consideration to which ECC expects to be entitled in exchange for providing patient care. Patient receivables represent amounts due from patients and third-party payors (including health insurers and government payors).

ECC has agreements with third-party payors to charge rates at amounts different from its published rates. A summary of the payment arrangements with major third-party payors is as follows:

Medicaid – ECC, as an FQHC, receives reimbursement from Medicaid based upon its costs of providing services to Medicaid eligible patients. ECC is reimbursed for cost reimbursable items at a contracted rate with settlement determined on a quarterly basis after submission of wrap-around cost reports by ECC and audits thereof by the Medicaid fiscal intermediary. Additionally, ECC is paid a capitation payment from a managed care organization for a large portion of its Medicaid patients as a result of the state of Florida's reorganization of Medicaid.

Medicare – ECC is eligible for cost reimbursements from Medicare based upon its costs of providing services. Services rendered to Medicare patients are paid at a tentative rate with final settlement determined after submission of annual cost reports by ECC and audits thereof by the Medicare fiscal intermediary.

ECC reports patient accounts receivable for services rendered at net realizable amounts from third-party payors, patients and others. Net patient services revenue is recognized in the period services are provided at the estimated net realizable amount from Medicare, Medicaid, commercial insurers, other third-party payors and patients. Established rates are maintained for patient services provided; however, actual collectible revenue is normally realized at a discount to these rates. Contractual adjustments represent the difference between the amounts billed for these services and the amounts that are reimbursable by third-party payors.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. ECC estimates the transaction price for patients with deductibles and coinsurance and for those who self-pay based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts and implicit price concessions based on historical collection experience. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION – CONTINUED

Net Patient Service Revenue and Accounts Receivable – Continued
Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense. There are various factors that can impact the collection trends, such as a change in the general economy, which in turn have an impact on unemployment rates and the number of uninsured and underinsured patients, the increased burden of copayments to be made by patients with insurance and business practices related to collection efforts. These factors continuously change and can have an impact on collection trends and the revenue estimation process. As a practical expedient, ECC applies a portfolio approach for the patient service revenue stream to group contracts with similar characteristics and analyze historical cash collections trends. The contracts within the portfolio share the characteristics conducive to ensuring that the results do not materially differ if it were to be applied to individual patient contracts related to each patient encounter.

For receivables associated with services provided to patients who have third-party coverage, which includes patients with deductible and copayment balances due from which third-party coverage exists for part of the bill, ECC analyzes contractually due amounts and provides an allowance for implicit price concessions and a provision for implicit price concessions, if necessary. For receivables associated with self-pay patients, ECC records a significant provision for implicit price concessions in the period of service on the basis of its past experience, which indicates that many patients are unable to pay the portion of their bill for which they are financially responsible. The difference between the billed rates and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for implicit price concessions. ECC does not maintain a material allowance for implicit price concessions from third-party payors, nor did it have significant write-offs from third-party payors.

Charity Care
Quality medical care is provided to all persons requiring treatment regardless of their ability to pay. A patient is classified as a charity patient by reference to certain established policies of ECC. In assessing a patient's inability to pay, ECC utilizes the most recently published federal poverty income guidelines. In addition, charity services include charges for services provided to Medicaid patients less payments actually received. These charges are included in net patient service revenue. The cost of charity care provided by ECC for the years ended December 31, 2022 and 2021, was $8,196,772 and $10,177,908, respectively.

Grant and Contract Revenue
Revenue from government grants and contracts designated for specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor’s restrictions. Grants and contracts awarded for the acquisition of long-lived assets are reported as changes to net assets, in the absence of donor stipulations to the contrary, during the year in which the assets are acquired. Cash received in advance of revenue recognized is recorded as deferred revenue. Grant and contract receivables are reported at their outstanding unpaid balances.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION – CONTINUED

Capitation Revenue
ECC has agreements with managed care organizations and the Department of Public Health to provide medical services to subscribing participants. Under these agreements, ECC receives monthly capitation payments based on the number of each plan's participants assigned to ECC, regardless of services actually performed by ECC.

Section 340B Program of the Public Health Service Act
ECC offers reduced price medications to low-income, uninsured patients through arrangements with contracted pharmacies. Revenue is earned as prescriptions are filled and provided to patients.

Long-lived Assets
Long-lived assets that are subject to depreciation and amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. No impairment losses were recorded for the years ended December 31, 2022 and 2021.

Property and Equipment
Property and equipment is stated at cost. ECC capitalizes all property and equipment purchases in excess of $5,000. Donated property and equipment are recorded at estimated fair market value at the date of the donation. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Buildings	39 years
Improvements	15 years
Machinery and equipment	3-7 years
Vehicles	5-6 years
Software	3 years

Property and equipment acquired with Section 330 grant funds are considered to be owned by ECC. However, the funding source has a reversionary interest in the property, as well as the right to determine the use of any proceeds from the sale of assets purchased with their funds.

Goodwill
Goodwill consists of the excess of cost over the fair value of net assets acquired. Goodwill is amortized over a ten-year period from the asset purchase date.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION – CONTINUED

Compensated Absences
ECC provides paid time off (PTO) benefits, which include vacation, holiday and sick time, for its full-time employees and some part-time employees who meet hourly work requirements. Employees are granted PTO benefits in varying amounts to specified maximums depending on tenure with ECC. Generally, after one year of service, employees are entitled to all accrued PTO upon termination or retirement up to 80 hours. A maximum accrual of PTO is limited to two times the annual accrual (or two years).

Donated Services
Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. Donated services totaled $43,523 and $23,731 for the years ended December 31, 2022 and 2021, respectively.

Income Taxes
ECC has been granted an exemption from income taxes under Internal Revenue Code, Section 501(c)(3) as a not-for-profit corporation. ECC is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with GAAP.

Functional Allocation of Expenses
The costs of providing the various programs and supporting activities have been summarized on a functional basis in the statements of activities. Accordingly, costs have been allocated among the program and supporting services benefited. The expenses that are allocated are compensation and benefits, which are allocated on the basis of estimates of time and effort; occupancy costs and depreciation, which are allocated on a square footage basis; and supplies, which are allocated based on average employee headcount.

Use of Estimates
The preparation of consolidated financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the consolidated financial statements, and the reported amounts of revenues, expenses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Right-Of-Use Lease Assets and Lease Liabilities
Effective January 1, 2022, ECC adopted ASC 842. The most significant impact was the recognition of right-of-use (ROU) assets and lease liabilities for operating leases. As a result of adopting the new standard, ECC recorded ROU assets and lease liabilities in the amount of approximately $7,300,000 on January 1, 2022. ECC, in most cases, does not record leases with an initial term of 12 months or less, instead recognizes lease expense for these leases on a straight-line basis over the lease term. For leases that commenced before January 1, 2021, ECC has applied the modified retrospective transition method which resulted in comparative information not being restated. A

number of optional practical expedients were available in transition. ECC elected the 'package of practical expedients', which permits ECC to not reassess the prior conclusions reached about lease identification, lease classification and initial direct costs.

Right-of-use assets and liabilities are initially measured at the present value of lease payments over the lease term, discounted using the interest rate implicit in the lease at the commencement date. Right-of-use assets are adjusted for any lease payments made prior to lease commencement, lease incentives, and accrued rent. If the rate implicit in the lease cannot be readily determined, the ECC used the risk-free interest rate. ECC's leases may include options to extend or terminate the lease. When it is reasonably certain that ECC will exercise such option, the lease term includes those periods. Lease expense for operating leases is recognized on a straight-line basis over the lease term. Some of the lease agreements include variable rental payments that periodically adjust to rates and charges stated in the agreements.

Reclassifications
Certain minor reclassifications have been made to the 2021 amounts to conform with the 2022 classifications.

Subsequent Events
Management has evaluated subsequent events for recognition or disclosure through July 18, 2023, the date the consolidated financial statements were available to be issued.

2. PATIENT SERVICES RECEIVABLE AND NET PATIENT SERVICE REVENUES

Accounts receivable recorded net of the allowance for implicit price concessions and allowance for contractual adjustments are as follows:

	2022	2021
Patients services receivable, gross	$ 4,079,816	$ 6,364,757
Allowance for contractual adjustments and implicit price concessions	(1,532,031)	(950,709)
Patients services receivable, net	$ 2,547,785	$ 5,414,048

Patient fees revenue, net of provision for contractual allowances and implicit price concessions, consists of the following for the years ended

	2022	2021
Patient fees, gross	$ 46,216,558	$ 46,343,433
Contractual adjustments and implicit price concessions	(24,245,697)	(24,695,464)
Patient fees, net of contractual and implicit price concessions	$ 21,970,861	$ 21,647,969

3. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	2022	2021
Land	$ 385,335	$ 385,335
Buildings and leasehold improvements	11,889,011	10,401,529
Equipment	4,653,235	2,816,475
Vehicles	1,018,192	794,663
Software	1,182,187	952,352
Construction in progress	13,596	521,773
	19,141,556	15,872,127
Less accumulated depreciation	(6,039,731)	(4,824,079)
Property and equipment, net	$ 13,101,825	$ 11,048,048

Depreciation expense for the years ended December 31, 2022 and 2021, totaled $1,391,332 and $1,048,729, respectively.

4. GOODWILL

In April 2019, ECC acquired the assets of two pharmacies, which have historically served the underinsured, uninsured and working poor citizens of Escambia County. The purchase price was approximately $850,000 and was allocated to the tangible and intangible assets acquired. ECC recorded goodwill of $788,618 as of December 31, 2019, that is being amortized over ten years.

In August 2021, ECC acquired the assets of a pharmacy. The purchase price was approximately $270,000 and was allocated to the tangible and intangible assets acquired. ECC recorded goodwill of $264,031 as of December 31, 2021, that is being amortized over ten years.

Amortization expense related to goodwill assets was $105,265 and $87,663 for the year ending December 31, 2022 and 2021, respectively.

5. LONG-TERM DEBT

ECC has the following long-term debt:

	2022	2021
Loan from a financing institution used to fund a leveraged loan to Stonehenge Florida NMTC Investment Fund V, LLC (see Note 6). The loan requires monthly payments of $17,500, beginning on October 1, 2017. The loan has a variable interest rate of 3.25%, plus one month ICE LIBOR. Final payment on the loan is due in September 2023.	$ 3,202,500	$ 3,412,500
Loan payable to an individual for the purchase of assets of two pharmacies. The loan requires annual payments of $100,000 beginning on April 1, 2020. The loan has a fixed interest rate of 2% and is unsecured. Final payment on the loan is due in April 2024.	130,086	225,574
Loan from a financing institution used to fund liability insurance.	-	41,293
	3,332,586	3,679,367
Less current portion	(3,299,901)	(344,910)
Long-term debt, net	$ 32,685	$ 3,334,457

At December 31, 2022, the scheduled principal repayments on long-term debt are as follows:

2023	$ 3,299,901
2024	32,685
	$ 3,332,586

6. NEW MARKET TAX CREDIT TRANSACTION

During 2016, ECC restructured operations and entered into transactions in order to make additional funds available through the New Markets Tax Credit (NMTC) Program. The additional funds were used to partially finance the construction of a new clinic, which was completed in January 2018.

6. NEW MARKET TAX CREDIT TRANSACTION – CONTINUED

As a part of the restructuring, a new 501(c)(3) entity named CCS was created and used to construct the new facility and lease the facility to ECC upon completion. The NMTC Program permits taxpayers to claim a credit against federal, and sometimes state, income taxes for Qualified Equity Investments (QEIs) in designated Community Development Entities (CDEs). These CDEs must use substantially all (85%) of the proceeds to make Qualified Low-Income Community Investments (QLICIs). The investor is provided with a tax credit, which is claimed over a seven-year period. The federal credit is equal to 5% of the QEI over the first three years and 6% annually for the final four years, resulting in a total credit amount of 39%.

On March 31, 2016, ECH borrowed $4.2 million from a local bank, which along with other ECH funds, was used to make a leveraged loan of $4,316,554 to the Stonehenge Florida NMTC Investment Fund V, LLC (the State Investment Fund). The State Investment Fund also received equity totaling $2,100,540 from a tax credit investor and then made a QEI of $6,417,094 in Stonehenge Community Development 102, LLC, (the State CDE), of which the State Investment Fund owns 99.99%. The remaining .01% is owned by Stonehenge Community Development, LLC.

The State CDE made Loan D, totaling $3,417,094 to CCS, the QALICB. The remaining $3 million was used by the State CDE to make a $3 million leveraged loan to Twain Investment Fund, LLC (the Federal Investment Fund). The Federal Investment Fund also received equity totaling $270,427 from a tax credit investor and then made a QEI in Stonehenge Community Development 110, LLC, (the Federal CDE), of which the Federal Investment Fund owns 99.99%. The remaining .01% is owned by Stonehenge Community Development, LLC. The Federal CDE made three loans, loans A, B and C, totaling $3 million to CCS, (the QALICB).

The debt related to the new market tax credit transaction totaled $6,417,094 at December 31, 2022 and 2021.

ECH's leveraged loan receivable from the state investment fund earns interest at 1.40% per annum quarterly, with quarterly principal payments commencing January 20, 2024. Final maturity is October 2043. The loan receivable totals $4,316,554 as of December 31, 2022 and 2021.

CCS's notes payable A, B and C require interest to be paid quarterly to Stonehenge Community Development 110, LLC (Lender) at 2.614% per annum, with quarterly principal payments commencing January 5, 2024. Final maturity is October 2050. Prepayments of principal are not allowed during the seven-year tax compliance period.

CCS's note payable D requires interest to be paid quarterly to Stonehenge Community Development 102, LLC (Lender) at 1.605% per annum, with quarterly principal payments commencing January 5, 2024. Final maturity is October 2050. Prepayments of principal are not allowed during the seven-year tax compliance period.

CCS pledged substantially all of its assets as collateral for Notes A, B and C. The Lender has a lien and security interest in the collateral.

6. NEW MARKET TAX CREDIT TRANSACTION – CONTINUED

In connection with making the loan, ECC entered into "put and call" agreements with the owners of the Federal and State Investment Funds. The agreement allows the owners to "put" their combined 100% interest in the Funds to ECC at the end of the seven-year tax credit investment period. If the owners exercise these puts, ECC will pay a purchase price of $1,000, plus any transfer or closing costs, to each owner. In the event the puts are not exercised, ECC can exercise "call" options to purchase the ownership interests in the Funds at amounts equal to the fair value of those ownership interests, as determined by an independent appraiser. No amounts have been recorded in these consolidated financial statements related to these put and call options.

7. INTEREST RATE SWAP

ECC entered into an interest rate swap agreement on March 31, 2016, with a notional amount of $4,200,000 and maturing in September 2023. ECC entered into an additional interest rate swap agreement on April 9, 2018, with a notional amount of $1,500,000 and maturing in May 2025.

ECC has an asset (liability) recorded for the net amount of the fair value of its interest rate swap on its consolidated statements of financial position, in the amount of approximately $79,400 and ($52,600), as of December 31, 2022 and 2021, respectively. The fair value has been categorized based on pricing inputs, which are observable from actively quoted midmarket values. All interest rate swap agreements are considered Level 2 assets (liabilities) because a quoted price can be obtained from a number of dealer counterparties and other market sources based on observable interest rates and yield curves for the full term of the asset or liability.

8. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

ECC has a policy to manage its liquidity and reserves following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

	2022	2021
Cash	$ 9,274,110	$ 7,683,852
Patient services receivable, net	2,547,785	5,414,048
Other receivables	2,357,485	1,730,563
Financial assets available to meet cash needs for expenditures within one year	$ 14,179,380	$ 14,828,463

9. RELATED PARTY TRANSACTIONS

ECC is a recipient of community benefit grant awards through agreements with Sacred Heart Health System, Inc. (SHH) and Baptist Hospital, Inc. (BH). The grant proceeds are to be used specifically to support the otherwise uncompensated costs (including general and administrative costs properly allocable under GAAP), which ECC reasonably projects it will incur in providing comprehensive, community-based, preventive and primary health and dental care, behavioral health services, related enabling services, outreach, health education and promotion, risk management and other appropriate services and programs that promote access to and availability of continuous care for the residents of the Escambia and Santa Rosa County service area. The Chairman and Vice Chairman positions of ECC's Board of Directors are held by executives from BH and SHH. The total amount of awards ECC received under these Community Benefit Grant Agreements for each of the years ended December 31, 2022 and 2021, was approximately $1,100,000.

10. PENSION PLAN

ECC provides a 403(b)-retirement plan for its employees. ECC contributes 3.5% of eligible compensation to eligible participants. ECC also makes discretionary contributions up to 3% of the participant's elective deferral. Contributions were $932,910 and $900,938 for the years ended December 31, 2022 and 2021, respectively.

11. SELF-INSURANCE

ECC has in place a large deductible policy for health insurance for its employees and supplements the policy with reinsurance.

ECC is responsible for paying eligible claims up to the maximum deductible of $50,000 per employee, as well as the premium for the reinsurance. The maximum amount of losses for which ECC could be held responsible in any given policy period is $1,000,000. The insurance company administers the claims and payments as a third-party service provider.

ECC established reserves for open and expected claims of approximately $102,000 and $169,000 as of December 31, 2022 and 2021, respectively, which are included in accrued expenses in the accompanying consolidated financial statements. Further adjustments to the amounts recorded from estimates and final settlements will be recorded in the consolidated statements of activities when adjustments become known.

12. OPERATING LEASE LIABILITIES

ECC leases equipment, office and clinical space from various companies with lease terms that expire between 2023 through 2030. At December 31, 2022, the weighted average discount rate and the weighted average remaining term (in years) were 1.68% and 5.13, respectively. Total operating lease costs was $1,352,475 and short term lease expense was $190,281 for the year ended December 31, 2022. As previously disclosed under ASC 840, the rental expense for the year ended December 31, 2021, was $801,445. The future minimum lease payment for each of the succeeding five years and thereafter, remaining under the noncancelable operating lease, consisted of the following:

Year Ending December 31,	Amount
2023	$ 1,393,484
2024	1,408,995
2025	1,317,374
2026	950,352
2027	403,778
Thereafter	934,098
Total minimum lease payments	6,408,081
Less imputed interest	(277,985)
Present value of operating lease liabilities	6,130,096
Less current portion of operating lease liabilities	1,302,269
Remaining balance of operating lease liabilities	$ 4,827,827

Total cash paid for operating lease liabilities for the year ended December 31, 2022, was $1,289,192. Total ROU assets obtained in exchange for lease obligations for the year ended December 31, 2022, was $7,320,399.

13. CONCENTRATIONS AND CREDIT RISK

Concentrations

ECC's primary operations and service area include most communities of Escambia County, Florida. ECC grants credit without collateral to its patients, who are uninsured, insured under third-party payor arrangements, primarily with Medicare, Medicaid and various commercial insurance companies.

13. CONCENTRATIONS AND CREDIT RISK – CONTINUED

Concentrations – Continued
The significant concentrations of patient services receivable at December 31, 2022 and 2021, were approximately:

	2022	2021
Medicare	8%	7%
Medicaid	79%	78%
Other	12%	13%
Self-pay	2%	2%
	100%	100%

Approximately 20% of ECC's total revenues in 2022 and 2021, respectively, were provided by grants through DHHS. ECC is economically dependent on this funding source.

Deposits
ECC occasionally maintains cash balances in excess of the insured limits provided by the Federal Deposit Insurance Corporation (FDIC). As of December 31, 2022 and 2021, deposits at financial institutions exceeded FDIC insured limits by approximately $9 million and $7 million, respectively.

14. MEDICAL MALPRACTICE CLAIMS COVERAGE

The Federally Supported Health Centers Assistance Act of 1992 and 1995 granted medical malpractice liability protection through the Federal Tort Claims Act to FQHCs. Under this legislation, ECC, employees and eligible contractors are considered federal employees immune from suit with the federal government acting as their primary insurer.

15. CONTINGENCIES

The healthcare industry is subject to numerous laws and regulations of federal, state and local governments. Compliance with these laws and regulations is subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time. Government activity continues to increase with respect to investigations and allegations concerning possible violations by healthcare providers of fraud and abuse statutes and regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments for patient service previously billed. Management is not aware of any material incidents of noncompliance; however, the possible future financial effects, if any, are not presently determinable.

During the normal course of business, ECC may become involved in various legal issues. In the opinion of management, any such matters will not have a material effect upon the financial position of ECC, and significant losses, if any, would be adequately covered by insurance.

SUPPLEMENTARY INFORMATION

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2022

	ECC	ECH	CCS	Eliminations	Consolidated
ASSETS					
CURRENT ASSETS					
Cash	$ 9,169,296	$ 36,588	$ 68,226	$ -	$ 9,274,110
Patient services receivable, net	2,547,785	-	-	-	2,547,785
Other receivables	2,355,085	2,400	-	-	2,357,485
Prepaid expenses and other current assets	657,738	-	31,941	-	689,679
Interest rate swap	-	79,410	-	-	79,410
Intercompany	1,413,307	(1,956,422)	543,115	-	-
Total current assets	16,143,211	(1,838,024)	643,282	-	14,948,469
PROPERTY AND EQUIPMENT, NET	4,546,031	1,037,086	7,518,708	-	13,101,825
OPERATING LEASE RIGHT-OF-USE ASSETS, NET	6,066,813	-	-	-	6,066,813
GOODWILL	721,713	-	-	-	721,713
OTHER ASSETS					
Long-term note receivable – NMTC	-	4,316,554	-	-	4,316,554
Investment in subsidiaries	2,053,911	-	-	(2,053,911)	-
Total other assets	2,053,911	4,316,554	-	(2,053,911)	4,316,554
TOTAL ASSETS	$ 29,531,679	$ 3,515,616	$ 8,161,990	$ (2,053,911)	$ 39,155,374

See independent auditors' report.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATING STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2022

	ECC	ECH	CCS	Eliminations	Consolidated
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable	$ 1,006,449	$ 4,101	$ -	$ -	$ 1,010,550
Accrued salaries and related expenses	1,129,441	-	-	-	1,129,441
Accrued compensated absences	1,111,470	-	-	-	1,111,470
Other current liabilities	18,401	-	-	-	18,401
Current portion of operating lease liabilities	1,302,269	-	-	-	1,302,269
Current portion of long-term debt	97,401	3,202,500	-	-	3,299,901
Total current liabilities	4,665,431	3,206,601	-	-	7,872,032
OPERATING LEASE LIABILITIES, NET	4,827,827	-	-	-	4,827,827
LONG-TERM LIABILITIES					
NMTC - see note 6	-	-	6,417,094	-	6,417,094
Long-term debt , net of current portion	32,685	-	-	-	32,685
Total long-term liabilities	32,685	-	6,417,094	-	6,449,779
TOTAL LIABILITIES	9,525,943	3,206,601	6,417,094	-	19,149,638
NET ASSETS					
Without donor restrictions	20,005,736	309,015	1,744,896	(2,053,911)	20,005,736
TOTAL LIABILITIES AND NET ASSETS	$ 29,531,679	$ 3,515,616	$ 8,161,990	$ (2,053,911)	$ 39,155,374

See independent auditors' report.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATING STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2022

	ECC	ECH	CCS	Eliminations	Consolidated
OPERATING REVENUES					
Net patient services	$ 21,970,861	$ -	$ -	$ -	$ 21,970,861
340B prescription drug assistance program	12,674,527	-	-	-	12,674,527
Capitation revenue	3,880,658	-	-	-	3,880,658
Other	580,445	-	-	-	580,445
Total operating revenues	39,106,491	-	-	-	39,106,491
PUBLIC SUPPORT					
Grant, contracts and reimbursements	12,976,026	-	-	-	12,976,026
TOTAL OPERATING REVENUES AND PUBLIC SUPPORT	52,082,517	-	-	-	52,082,517
FUNCTIONAL EXPENSES					
Healthcare services	34,349,876	38,083	454,785	-	34,842,743
Support services	15,484,475	11,923	196,131	-	15,692,530
Total functional expenses	49,834,351	50,006	650,916	-	50,535,273
INCOME (LOSS) FROM OPERATIONS	2,248,166	(50,006)	(650,916)	-	1,547,244
OTHER INCOME (EXPENSES)					
Interest income	9,792	60,919	-	-	70,711
Interest expense	(4,903)	(164,017)	(133,266)	-	(302,186)
Other income	(94,491)	207,123	-	-	112,632
Equity earnings on subsidiaries	186,218	-	-	(186,218)	-
Intercompany transfers/contributions	(916,381)	313,590	602,791	-	-
Total other income (expenses)	(819,765)	417,615	469,525	(186,218)	(118,843)
CHANGE IN NET ASSETS	1,428,401	367,609	(181,391)	(186,218)	1,428,401
NET ASSETS (DEFICIT) AT BEGINNING OF YEAR	18,577,335	(58,594)	1,926,287	(1,867,693)	18,577,335
NET ASSETS AT END OF YEAR	$ 20,005,736	$ 309,015	$ 1,744,896	$ (2,053,911)	$ 20,005,736

See independent auditors' report.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULES OF GRANTS, CONTRACTS AND REIMBURSEMENTS REVENUE
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
Federal government		
Health Resources and Services Administration	$ 9,660,161	$ 7,903,164
Total federal government	9,660,161	7,903,164
State government		
State of Florida Agency for Health Care Administration	1,784,282	1,277,981
Total state government	1,784,282	1,277,981
Community		
Sacred Heart Health System	550,000	550,000
Baptist Health Care	550,000	550,000
Total community	1,100,000	1,100,000
Other	431,583	91,500
TOTAL GRANTS, CONTRACTS AND REIMBURSEMENTS	$ 12,976,026	$ 10,372,645

See independent auditors' report.

COMPLIANCE SECTION

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Agency Pass-Through Entity Federal Program	Assistance Listing Number	Contract/ Award	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipients
U.S. Department of Health & Human Services					
Health Center Cluster					
Health Center Program	93.224	6-H80CS08755-15-13	N/A	$ 4,015,438	$ -
Health Center Program	93.224	6-H80CS08755-14-01	N/A	259,304	-
Capital Assistance for Disaster Response And Recovery Efforts	93.224	1-C14CS39783-01-00	N/A	36,163	-
COVID-19 - American Rescue Plan Act Funding For Health Centers	93.224	1-H8FCS40574-01-00	N/A	4,708,156	-
Total Health Center Cluster				9,019,061	-
COVID-19 - Health Center Infrastructure Support	93.526	1-C8ECS44556-01-00	N/A	641,100	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 9,660,161	$ -

The accompanying notes are an integral part of this schedule.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
NOTES TO THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

1. BASIS OF PRESENTATION

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the schedule presents only a select portion of the operations of Escambia Community Clinics, Inc. (ECC), it is not intended to and does not present the financial position, changes in net assets or cash flows of ECC.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of ECC under programs of the federal government for the year ended December 31, 2022. Expenditures reported on the schedule are reported on the accrual basis of accounting. ECC did not elect to utilize the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. PROGRAM CLUSTERS

The U.S. Office of Management and Budget Compliance Supplement defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. There was one program that met this criterion for the current fiscal year, Assistance Listing Number 93.224/ 93.527 – Health Center Program Cluster.

4. CONTINGENCY

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

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

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Escambia Community Clinics, Inc. (a nonprofit organization, ECC) (d/b/a Community Health Northwest Florida), which comprise the consolidated statement of financial position as of December 31, 2022, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated July 18, 2023.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the consolidated financial statements, we considered ECC's internal control over financial reporting (internal control) as a basis for determining the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of ECC's internal control. Accordingly, we do not express an opinion on the effectiveness of ECC'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 ECC's consolidated financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

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 ECC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ECC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
July 18, 2023

Warren Averett
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Escambia Community Clinics, Inc. and subsidiaries' compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Escambia Community Clinics, Inc. and subsidiaries' major federal program for the year ended December 31, 2022. Escambia Community Clinics, Inc. and subsidiaries' major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Escambia Community Clinics, Inc. and subsidiaries complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Escambia Community Clinics, Inc. and subsidiaries' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Escambia Community Clinics, Inc. and subsidiaries' 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 Escambia Community Clinics, Inc. and subsidiaries' internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Warren Averett, LLC

Pensacola, Florida
July 18, 2023

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:		Unmodified	
Internal control over financial reporting:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that is/are not considered to be material weaknesses?	____ Yes	X None Reported	
Noncompliance material to financial statements noted?	____ Yes	X No	

Federal Awards

Internal control over major programs:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that is/are not considered to be material weaknesses?	____ Yes	X None Reported	
Type of auditors' report issued on compliance for major programs:		Unmodified	
• Any audit findings disclosed that are required to be reported in accordance with section 2 CFR §200.516 audit findings paragraph (a)?	____ Yes	X No	

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
93.224	Health Center Cluster

Dollar threshold used to distinguish between type A and type B programs:		$750,000	
Auditee qualified as low-risk auditee?	X Yes	____ No	

II. FINANCIAL STATEMENT FINDINGS

The results of our audit of Escambia Community Clinics, Inc. and subsidiaries did not disclose any findings required to be reported under government auditing standards generally accepted in the United States of America.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

We noted no findings or matters that are required to be reported in accordance with the Uniform Guidance.

IV. SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

There were no findings reported in the prior year report.

ESCAMBIA COMMUNITY CLINICS, INC.
d/b/a COMMUNITY HEALTH
NORTHWEST FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2021 AND 2020

Warren Averett
CPAs AND ADVISORS
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The report accompanying this deliverable was issued by Warren Averett, LLC.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
TABLE OF CONTENTS
DECEMBER 31, 2021 AND 2020

INDEPENDENT AUDITORS' REPORT 1

CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Statements of Financial Position 4

Consolidated Statements of Activities 5

Consolidated Statements of Functional Expenses 6

Consolidated Statements of Cash Flows 8

Notes to the Consolidated Financial Statements 9

SUPPLEMENTARY INFORMATION

Consolidating Statement of Financial Position 23

Consolidating Statement of Activities 25

Schedules of Grants, Contracts and Reimbursements Revenue 26

COMPLIANCE SECTION

Schedule of Expenditures of Federal Awards 27

Notes to the Schedule of Expenditures of Federal Awards 28

Independent Auditors' 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* 29

Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance 31

Schedule of Findings and Questioned Costs 34

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

Opinion

We have audited the accompanying consolidated financial statements of Escambia Community Clinics, Inc.,(d/b/a Community Health Northwest Florida) (a nonprofit organization) and subsidiaries, which comprise the consolidated statements of financial position as of December 31, 2021 and 2020, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Escambia Community Clinics, Inc. and subsidiaries as of December 31, 2021 and 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Escambia Community Clinics, Inc. and subsidiaries and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position and activities and the schedules of grants, contracts and reimbursements revenue, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The consolidating information is presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position, results of operations, and cash flows of the individual companies, and it is not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis 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 is also not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19 2022, on our consideration of Escambia Community Clinics, Inc. and subsidiaries' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Escambia Community Clinics, Inc. and subsidiaries' internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
July 19, 2022

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2021 AND 2020

	2021	2020
ASSETS		
CURRENT ASSETS		
Cash	$ 7,683,852	$ 10,640,863
Patient services receivable, net	6,094,177	1,981,839
Other receivables	1,050,434	2,206,041
Prepaid expenses and other current assets	759,455	556,146
Total current assets	15,587,918	15,384,889
PROPERTY AND EQUIPMENT, NET	11,048,048	10,581,681
GOODWILL	826,978	650,610
OTHER ASSETS		
Long-term note receivable – NMTC	4,316,554	4,316,554
Total other assets	4,316,554	4,316,554
TOTAL ASSETS	$ 31,779,498	$ 30,933,734
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 943,650	$ 615,366
Accrued salaries and related expenses	1,008,877	897,477
Accrued compensated absences	1,100,045	1,061,943
Other current liabilities	500	500
Interest rate swaps	52,630	205,602
Current portion of long-term debt	344,910	680,682
Total current liabilities	3,450,612	3,461,570
LONG-TERM LIABILITIES		
NMTC - see note 6	6,417,094	6,417,094
Long-term debt	3,334,457	5,133,482
Total long-term liabilities	9,751,551	11,550,576
TOTAL LIABILITIES	13,202,163	15,012,146
NET ASSETS		
Without donor restrictions	18,577,335	15,921,588
TOTAL LIABILITIES AND NET ASSETS	$ 31,779,498	$ 30,933,734

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
OPERATING REVENUES		
Net patient service revenues	$ 18,358,988	$ 14,922,293
340B prescription drug assistance program	8,406,008	8,126,820
Capitation revenue	3,554,110	3,261,022
Pharmacy services, net of costs of goods sold	300,451	200,553
Other	456,376	619,175
Total operating revenues	31,075,933	27,129,863
PUBLIC SUPPORT		
Grant, contracts and reimbursements	10,372,645	8,395,305
TOTAL OPERATING REVENUES AND PUBLIC SUPPORT	41,448,578	35,525,168
FUNCTIONAL EXPENSES		
Healthcare services	24,741,015	25,726,089
Support services	13,960,411	9,644,736
Total functional expenses	38,701,426	35,370,825
INCOME FROM OPERATIONS	2,747,152	154,343
OTHER INCOME (EXPENSES)		
Interest income	61,757	61,425
Interest expense	(253,956)	(441,205)
PPP grant income	-	4,324,100
Other income (expenses)	100,794	(117,975)
Total other income (expenses), net	(91,405)	3,826,345
CHANGE IN NET ASSETS	2,655,747	3,980,688
NET ASSETS AT BEGINNING OF YEAR	15,921,588	11,940,900
NET ASSETS AT END OF YEAR	$ 18,577,335	$ 15,921,588

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Healthcare Services	Support Services	Total
SALARIES AND RELATED EXPENSES			
Salaries	$ 12,140,265	$ 8,093,510	$ 20,233,775
Payroll taxes and fringe benefits	3,558,511	2,372,341	5,930,852
Total salaries and related expenses	15,698,776	10,465,851	26,164,627
OTHER EXPENSES			
Prescription drugs	2,327,435	-	2,327,435
Occupancy	655,882	437,256	1,093,138
Physician professional	1,055,725	-	1,055,725
Supplies	1,801,156	1,200,770	3,001,926
Telephone and utilities	339,731	226,487	566,218
Conferences	94,278	23,569	117,847
Depreciation and amortization	909,114	227,278	1,136,392
Dues and memberships	84,070	56,046	140,116
Equipment rental	5,256	21,025	26,281
Miscellaneous	113,833	455,331	569,164
Postage and shipping	29,698	3,300	32,998
Professional fees	60,737	49,695	110,432
Recruitment cost	72,810	8,090	80,900
Repairs and maintenance	329,618	219,746	549,364
Insurance	224,756	149,838	374,594
Contractual services	449,978	23,683	473,661
Software fees	416,905	178,674	595,579
Advertising	71,257	213,772	285,029
Total other expenses	9,042,239	3,494,560	12,536,799
TOTAL EXPENSES	$ 24,741,015	$ 13,960,411	$ 38,701,426

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

	Healthcare Services	Support Services	Total
SALARIES AND RELATED EXPENSES			
Salaries	$ 13,310,017	$ 6,132,624	$ 19,442,641
Payroll taxes and fringe benefits	3,640,795	1,676,810	5,317,605
Total salaries and related expenses	16,950,812	7,809,434	24,760,246
OTHER EXPENSES			
Prescription drugs	2,061,887	-	2,061,887
Occupancy	491,689	327,792	819,481
Physician professional	1,101,304	-	1,101,304
Supplies	2,443,356	-	2,443,356
Telephone and utilities	303,282	202,188	505,470
Conferences	80,201	14,153	94,354
Depreciation and amortization	846,919	211,730	1,058,649
Dues and memberships	77,658	13,704	91,362
Equipment rental	7,737	30,948	38,685
Miscellaneous	84,609	338,438	423,047
Postage and shipping	20,666	2,296	22,962
Professional fees	50,526	41,339	91,865
Recruitment cost	61,826	6,870	68,696
Repairs and maintenance	266,531	177,688	444,219
Insurance	143,840	95,893	239,733
Contractual services	323,753	35,973	359,726
Software fees	346,962	148,698	495,660
Advertising	62,531	187,592	250,123
Total other expenses	8,775,277	1,835,302	10,610,579
TOTAL EXPENSES	$ 25,726,089	$ 9,644,736	$ 35,370,825

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 2,655,747	$ 3,980,688
Adjustments to reconcile change in net assets to cash flows provided by operating activities:		
Amortization	87,663	78,592
Depreciation	1,048,729	980,057
Changes in assets and liabilities:		
Patient services receivable	(4,112,338)	1,829,919
Other receivables	1,155,607	(337,004)
Prepaid expenses and other current assets	(203,309)	584,601
Accounts payable	328,284	(6,786)
Accrued salaries and related expenses	111,400	178,236
Accrued compensated absences	38,102	195,842
Other liabilities	(152,972)	(4,500)
Net cash provided by operating activities	956,913	7,479,645
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of pharmacy assets	(264,031)	-
Purchase of property and equipment	(1,770,096)	(598,342)
Proceeds from sale of property and equipment	255,000	16,990
Net cash used in investing activities	(1,779,127)	(581,352)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on long-term debt	(2,272,441)	(736,007)
Borrowings on long-term debt	137,644	126,999
Net cash used in financing activities	(2,134,797)	(609,008)
NET INCREASE (DECREASE) IN CASH	(2,957,011)	6,289,285
CASH AT BEGINNING OF YEAR	10,640,863	4,351,578
CASH AT END OF YEAR	$ 7,683,852	$ 10,640,863
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid for interest	$ 253,956	$ 441,205

See notes to the consolidated financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION

Description of Organization

Escambia Community Clinics, Inc. (ECC) (d/b/a Community Health Northwest Florida) is a not-for-profit health care corporation incorporated under the laws of the state of Florida in January 1992. ECC is a Federally Qualified Health Center (FQHC) that receives federal grant funds pursuant to Section 330 of the Public Health Service Act, 42 U.S.C. 254b, a program, which is administrated by the Bureau of Primary Health Care with the United States Department of Health and Human Services (DHHS). The mission of ECC is to provide quality outpatient primary and acute health care services to citizens of Escambia County and surrounding areas, with a special focus to provide access to care for the under-insured, uninsured, working poor and the medically needy, regardless of their ability to pay for services.

Principles of Consolidation and Basis of Accounting

In accordance with generally accepted accounting principles (GAAP), the accompanying consolidated financial statements include the financial activities of ECC and two subsidiaries. Escambia Community Holdings (ECH) is a wholly owned subsidiary of ECC. Community Clinics Services (CCS) is wholly owned by ECC and ECH. All significant intercompany transactions have been eliminated in the accompanying consolidated financial statements. The consolidated financial statements of ECC are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Escambia Community Holdings, Inc.

ECH, a subsidiary, was incorporated and formed in 2008 to support the establishment and the continuation of health care facilities to serve the medically underserved population. This entity had two members, Sacred Heart Health System, Inc. (SHH) and Baptist Hospital, Inc. (BH), related parties (see Note 12). ECH held cash and owned land and a building. The building was previously rented to and occupied by ECC. In 2014, the building was severely flooded and unable to be occupied. In March 2016, SHH and BH transferred their interest in ECH to ECC. The ECH Board of Directors consists of one representative from the ECC Board, along with two independent board members. The ECH acquisition was critical to the New Market Tax Credit transaction that occurred in 2016 as described in Note 6.

Community Clinics Services, Inc.

In 2016, ECC formed CCS to meet certain census tracking requirements related to the new facility under construction. ECC and ECH are the two members of CCS. The CCS Board of Directors is substantively the same as the ECC Board of Directors. CCS is a Qualified Active Low-Income Business (QALICB), receiving proceeds from the New Market Tax Credit transaction to fund the new facility construction project as described in Note 6.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION – CONTINUED**

Financial Statement Presentation
ECC is required to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions or without donor restrictions. Net assets are classified based on donor restrictions, if any, that may or may not be met by actions of management or by the passage of time. Currently, there are no net assets with donor restrictions.

Net Patient Service Revenue and Accounts Receivable
Patient care service revenue is reported at the amount that reflects the consideration to which ECC expects to be entitled in exchange for providing patient care. Patient receivables represent amounts due from patients and third-party payors (including health insurers and government payors).

ECC has agreements with third-party payors to charge rates at amounts different from its published rates. A summary of the payment arrangements with major third-party payors is as follows:

Medicaid – ECC, as an FQHC, receives reimbursement from Medicaid based upon its costs of providing services to Medicaid eligible patients. ECC is reimbursed for cost reimbursable items at a contracted rate with settlement determined on a quarterly basis after submission of wrap-around cost reports by ECC and audits thereof by the Medicaid fiscal intermediary. Additionally, ECC is paid a capitation payment from a managed care organization for a large portion of its Medicaid patients as a result of the state of Florida's reorganization of Medicaid.

Medicare – ECC is eligible for cost reimbursements from Medicare based upon its costs of providing services. Services rendered to Medicare patients are paid at a tentative rate with final settlement determined after submission of annual cost reports by ECC and audits thereof by the Medicare fiscal intermediary.

ECC reports patient accounts receivable for services rendered at net realizable amounts from third-party payors, patients and others. Net patient services revenue is recognized in the period services are provided at the estimated net realizable amount from Medicare, Medicaid, commercial insurers, other third-party payors and patients. Established rates are maintained for patient services provided; however, actual collectible revenue is normally realized at a discount to these rates. Contractual adjustments represent the difference between the amounts billed for these services and the amounts that are reimbursable by third-party payors.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. ECC estimates the transaction price for patients with deductibles and coinsurance and for those who self-pay based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts and implicit price concessions based on historical collection experience. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION – CONTINUED**

Net Patient Service Revenue and Accounts Receivable – Continued
Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense. There are various factors that can impact the collection trends, such as a change in the general economy, which in turn have an impact on unemployment rates and the number of uninsured and underinsured patients, the increased burden of copayments to be made by patients with insurance and business practices related to collection efforts. These factors continuously change and can have an impact on collection trends and the revenue estimation process. As a practical expedient, the Company adopted a portfolio approach for the patient service revenue stream to group contracts with similar characteristics and analyze historical cash collections trends. The contracts within the portfolio share the characteristics conducive to ensuring that the results do not materially differ under the new standard if it were to be applied to individual patient contracts related to each patient encounter.

For receivables associated with services provided to patients who have third-party coverage, which includes patients with deductible and copayment balances due from which third-party coverage exists for part of the bill, ECC analyzes contractually due amounts and provides an allowance for implicit price concessions and a provision for implicit price concessions, if necessary. For receivables associated with self-pay patients, ECC records a significant provision for implicit price concessions in the period of service on the basis of its past experience, which indicates that many patients are unable to pay the portion of their bill for which they are financially responsible. The difference between the billed rates and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for implicit price concessions. ECC does not maintain a material allowance for implicit price concessions from third-party payors, nor did it have significant write-offs from third-party payors.

Charity Care
Quality medical care is provided to all persons requiring treatment regardless of their ability to pay. A patient is classified as a charity patient by reference to certain established policies of ECC. In assessing a patient's inability to pay, ECC utilizes the most recently published Federal poverty income guidelines. In addition, charity services include charges for services provided to Medicaid patients less payments actually received. These charges are included in net patient service revenue. The cost of charity care provided by ECC for the years ended December 31, 2021 and 2020, was $10,177,908 and $8,907,432, respectively.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION – CONTINUED**

Grant and Contract Revenue
Revenue from government grants and contracts designated for specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor's restrictions. Grants and contracts awarded for the acquisition of long-lived assets are reported as changes to net assets, in the absence of donor stipulations to the contrary, during the year in which the assets are acquired. Cash received in advance of revenue recognized is recorded as deferred revenue. Grant and contract receivables are reported at their outstanding unpaid balances.

Capitation Revenue
ECC has agreements with managed care organizations and the Department of Public Health to provide medical services to subscribing participants. Under these agreements, ECC receives monthly capitation payments based on the number of each plan's participants assigned to ECC, regardless of services actually performed by ECC.

Section 340B Program of the Public Health Service Act
ECC offers reduced price medications to low-income, uninsured patients through arrangements with contracted pharmacies. Revenue is earned as prescriptions are filled and provided to patients.

Long-Lived assets
Long-lived assets that are subject to depreciation and amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. No impairment losses were recorded for the years ended December 31, 2021 and 2020.

Property and Equipment
Property and equipment is stated at cost. ECC capitalizes all property and equipment purchases in excess of $1,000. Donated property and equipment are recorded at estimated fair market value at the date of the donation. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Buildings	39 years
Improvements	15 years
Machinery and equipment	3-7 years
Vehicles	5-6 years
Software	3 years

Property and equipment acquired with Section 330 grant funds are considered to be owned by ECC. However, the funding source has a reversionary interest in the property, as well as the right to determine the use of any proceeds from the sale of assets purchased with their funds.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION – CONTINUED**

Goodwill
Goodwill consists of the excess of cost over the fair value of net assets acquired. Goodwill is amortized over a ten-year period from the asset purchase date.

Compensated Absences
ECC provides paid time off (PTO) benefits, which include vacation, holiday and sick time, for its full-time employees and some part-time employees who meet hourly work requirements. Employees are granted PTO benefits in varying amounts to specified maximums depending on tenure with ECC. Generally, after one year of service, employees are entitled to all accrued PTO upon termination or retirement up to 80 hours. A maximum accrual of PTO is limited to two times the annual accrual (or two years).

Donated Services
Contributions of donated services that create or enhance non-financial assets or that require specialized skills, which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. Donated services totaled $23,731 and $15,172 for the years ended December 31, 2021 and 2020, respectively.

Income Taxes
ECC has been granted an exemption from income taxes under Internal Revenue Code, Section 501(c)(3) as a not-for-profit corporation. ECC is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with generally accepted accounting principles.

Functional Allocation of Expenses
The costs of providing the various programs and supporting activities have been summarized on a functional basis in the statement of activities. Accordingly, costs have been allocated among the program and supporting services benefited. The expenses that are allocated are compensation and benefits, which are allocated on the basis of estimates of time and effort; occupancy costs and depreciation, which are allocated on a square footage basis; and supplies, which are allocated based on average employee headcount.

Use of Estimates
The preparation of consolidated financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the consolidated financial statements, and the reported amounts of revenues, expenses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION – CONTINUED**

Subsequent Events
Management has evaluated subsequent events for recognition or disclosure through July 19, 2022, the date the consolidated financial statements were available to be issued.

2. PATIENT SERVICES RECEIVABLE AND NET PATIENT SERVICE REVENUES

Accounts receivable recorded net of the allowance for implicit price concessions and allowance for contractual adjustments are as follows:

	2021	2020
Patients services receivable, gross	$ 7,044,886	$ 2,913,340
Allowance for contractual adjustments and implicit price concessions	(950,709)	(931,501)
Patients services receivable, net	$ 6,094,177	$ 1,981,839

Patient fees revenue, net of provision for contractual allowances and implicit price concessions, consists of the following for the years ended:

	2021	2020
Patient fees, gross	$ 53,180,686	$ 48,295,769
Contractual adjustments and implicit price concessions	(34,821,698)	(33,373,476)
Patient fees, net of contractual and implicit price concessions	$ 18,358,988	$ 14,922,293

3. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	2021	2020
Land	$ 385,335	$ 610,335
Leasehold improvements	10,401,529	10,075,204
Equipment	2,816,475	2,131,916
Vehicles	794,663	726,595
Software	952,352	798,168
Construction in progress	521,773	14,812
	15,872,127	14,357,030
Less accumulated depreciation	(4,824,079)	(3,775,349)
Property and equipment, net	$ 11,048,048	$ 10,581,681

Depreciation expense for the years ended December 31, 2021 and 2020, totaled $1,048,729 and $980,057 respectively.

4. GOODWILL

In April 2019, ECC acquired the assets of two pharmacies, which have historically served the under-insured, uninsured and working poor citizens of Escambia County. The purchase price was approximately $850,000 and was allocated to the tangible and intangible assets acquired. ECC recorded goodwill of $788,618 as of December 31, 2019, that is being amortized over 10 years.

In August 2021, ECC acquired the assets of a pharmacy. The purchase price was approximately $270,000 and was allocated to the tangible and intangible assets acquired. ECC recorded goodwill of $264,031 as of December 31, 2021, that is being amortized over 10 years.

Amortization expense was $87,663 and $78,592 as of December 31, 2021 and 2020, respectively.

5. LONG-TERM DEBT

ECC has the following long-term debt:

	2021	2020
Loan from a financing institution used to fund a leveraged loan to Stonehenge Florida NMTC Investment Fund V, LLC (see Note 6). The loan requires monthly payments of $17,500, beginning on October 1, 2017. The loan has a variable interest rate of 3.25%, plus one month ICE LIBOR. Final payment on the loan is due in September 2023.	$ 3,412,500	$ 3,622,500
Loan from a financing institution requiring monthly payments ranging from $19,500 to $29,300 beginning on June 1, 2018. The loan has a variable interest rate of 3.00%, plus one month ICE LIBOR and is secured by all property of ECH. Final payment on the loan is due in May 2025. Loan was paid off before maturity, in 2021.	-	1,397,996
Loan from a financing institution used to fund the purchase of property. The loan requires monthly payments of $3,757, beginning on January 19, 2019. The loan has a fixed interest rate of 5.01% and is secured by property and all accounts held on deposit by ECH and ECC. Final payment on the loan is due in December 2033.	225,574	428,296
Loan payable to an individual for the purchase of assets of two pharmacies. The loan requires annual payments of $100,000 beginning on April 1, 2020. The loan has a fixed interest rate of 2% and is unsecured. Final payment on the loan is due in April 2024. Loan was paid off before maturity, in 2021.	-	319,190
Loan from a financing institution used to fund liability insurance.	41,293	46,182
New Market Tax Credit Loans - see Note 6	6,417,094	6,417,094
	10,096,461	12,231,258
Less current portion	(344,910)	(680,682)
Long-term debt, net	$ 9,751,551	$ 11,550,576

5. LONG-TERM DEBT – CONTINUED

At December 31, 2021, the scheduled principal repayments on long-term debt are as follows:

2022	$ 344,910
2023	305,489
2024	3,028,968
2025	-
2026	-
Thereafter	6,417,094
	$ 10,096,461

6. NEW MARKET TAX CREDIT TRANSACTION

During 2016, ECC restructured operations and entered into transactions in order to make additional funds available through the New Markets Tax Credit (NMTC) Program. The additional funds were used to partially finance the construction of a new clinic, which was completed in January 2018.

As a part of the restructuring, a new 501(c)(3) entity named CCS was created and used to construct the new facility and lease the facility to ECC upon completion. The NMTC Program permits taxpayers to claim a credit against federal, and sometimes state, income taxes for Qualified Equity Investments (QEIs) in designated Community Development Entities (CDEs). These CDEs must use substantially all (85%) of the proceeds to make Qualified Low-Income Community Investments (QLICIs). The investor is provided with a tax credit, which is claimed over a seven-year period. The federal credit is equal to 5% of the QEI over the first three years and 6% annually for the final four years, resulting in a total credit amount of 39%.

On March 31, 2016, ECH borrowed $4.2 million from a local bank, which along with other ECH funds, was used to make a leveraged loan of $4,316,554 to the Stonehenge Florida NMTC Investment Fund V, LLC (the State Investment Fund). The State Investment Fund also received equity totaling $2,100,540 from a tax credit investor and then made a QEI of $6,417,094 in Stonehenge Community Development 102, LLC, (the State CDE), of which the State Investment Fund owns 99.99%. The remaining .01% is owned by Stonehenge Community Development, LLC.

The State CDE made Loan D, totaling $3,417,094 to CCS, the Qualified Active Low-Income Community Business (the QALICB). The remaining $3 million was used by the State CDE to make a $3 million leveraged loan to Twain Investment Fund, LLC (the Federal Investment Fund). The Federal Investment Fund also received equity totaling $270,427 from a tax credit investor and then made a QEI in Stonehenge Community Development 110, LLC, (the Federal CDE), of which the Federal Investment Fund owns 99.99%. The remaining .01% is owned by Stonehenge Community Development, LLC. The Federal CDE made three loans, loans A, B and C, totaling $3 million to CCS, (the QALICB).

The debt related to the new market tax credit transaction totaled $6,417,094 at December 31, 2021 and 2020.

6. NEW MARKET TAX CREDIT TRANSACTION – CONTINUED

ECH's leveraged loan receivable from the state investment fund earns interest at 1.40% per annum quarterly, with quarterly principal payments commencing January 20, 2024. Final maturity is October 2043. The loan receivable totals $4,316,554 as of December 31, 2021 and 2020.

CCS's notes payable A, B and C require interest to be paid quarterly to Stonehenge Community Development 110, LLC (lender) at 2.614% per annum, with quarterly principal payments commencing January 5, 2024. Final maturity is October 2050. Prepayments of principal are not allowed during the seven-year tax compliance period.

CCS's note payable D requires interest to be paid quarterly to Stonehenge Community Development 102, LLC (lender) at 1.605% per annum, with quarterly principal payments commencing January 5, 2024. Final maturity is October 2050. Prepayments of principal are not allowed during the seven-year tax compliance period.

CCS pledged substantially all of its assets as collateral for Notes A, B and C. The Lender has a lien and security interest in the collateral.

In connection with making the loan, ECC entered into "put and call" agreements with the owners of the Federal and State Investment Funds. The agreement allows the owners to "put" their combined 100% interest in the Funds to ECC at the end of the seven-year tax credit investment period. If the owners exercise these puts, ECC will pay a purchase price of $1,000, plus any transfer or closing costs, to each owner. In the event the puts are not exercised, ECC can exercise "call" options to purchase the ownership interests in the Funds at amounts equal to the fair value of those ownership interests, as determined by an independent appraiser. No amounts have been recorded in these consolidated financial statements related to these put and call options.

7. INTEREST RATE SWAPS

ECC entered into an interest rate swap agreement on March 31, 2016, with a notional amount of $4,200,000 and maturing in September 2023. ECC entered into an additional interest rate swap agreement on April 9, 2018, with a notional amount of $1,500,000 and maturing in May 2025.

ECC has an asset (liability) recorded for the net amount of the fair value of its interest rate swaps on its consolidated balance sheets, in the amount of approximately ($52,600) and ($205,000), as of December 31, 2021 and 2020, respectively. The fair value has been categorized based on pricing inputs, which are observable from actively quoted midmarket values. All interest rate swap agreements are considered Level 2 assets (liabilities) because a quoted price can be obtained from a number of dealer counterparties and other market sources based on observable interest rates and yield curves for the full term of the asset or liability.

8. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

ECC has a policy to manage its liquidity and reserves following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

	2021	2020
Cash	$ 7,683,852	$ 10,640,863
Patient services receivable, net	6,094,177	1,981,839
Other receivables	1,050,434	2,206,041
Financial assets available to meet cash needs for expenditures within one year	$ 14,828,463	$ 14,828,743

9. RELATED PARTY TRANSACTIONS

ECC is a recipient of community benefit grant awards through agreements with Sacred Heart Health System, Inc. (SHH) and Baptist Hospital, Inc. (BH). The grant proceeds are to be used specifically to support the otherwise uncompensated costs (including general and administrative costs properly allocable under GAAP), which ECC reasonably projects it will incur in providing comprehensive, community-based, preventive and primary health and dental care, behavioral health services, related enabling services, outreach, health education and promotion, risk management and other appropriate services and programs that promote access to and availability of continuous care for the residents of the Escambia and Santa Rosa County service area. The Chairman and Vice Chairman positions of ECC's Board of Directors are held by executives from BH and SHH.

The total amount of awards ECC received under these Community Benefit Grant Agreements for each of the years ended December 31, 2021 and 2020, was approximately $1,100,000.

10. PENSION PLAN

ECC provides a 403(b)-retirement plan for its employees. ECC contributes 3.5% of eligible compensation to eligible participants. ECC also makes discretionary contributions up to 3% of the participant's elective deferral. Contributions were $900,938 and $564,798 for the years ended December 31, 2021 and 2020, respectively.

11. SELF-INSURANCE

ECC has in place a large deductible policy for health insurance for its employees and supplements the policy with re-insurance.

ECC is responsible for paying eligible claims up to the maximum deductible of $50,000 per employee, as well as the premium for the re-insurance. The maximum amount of losses for which ECC could be held responsible in any given policy period is $1,000,000. The insurance company administers the claims and payments as a third-party service provider.

ECC established reserves for open and expected claims of approximately $169,000 and $115,000 as of December 31, 2021 and 2020, respectively, which are included in accrued expenses in the accompanying consolidated financial statements. Further adjustments to the amounts recorded from estimates and final settlements will be recorded in the income statement when adjustments become known.

12. LEASE COMMITMENTS

ECC leases equipment, office and clinical space under operating leases expiring at various dates through August 2026. Total lease expense for 2021 and 2020 was $1,054,912 and $750,981, respectively.

The following is a schedule of future minimum lease payments under operating leases as of December 31, 2021, that have initial or remaining lease terms in excess of one year:

2022	$ 733,132
2023	764,628
2024	764,628
2025	737,028
2026	629,310
	$ 3,628,726

13. CONCENTRATIONS AND CREDIT RISK

Concentrations
ECC's primary operations and service area include most communities of Escambia County, Florida. ECC grants credit without collateral to its patients, who are uninsured, insured under third-party payor arrangements, primarily with Medicare, Medicaid, and various commercial insurance companies.

The significant concentrations of patient services receivable at December 31, 2021 and 2020, were approximately:

	2021	2020
Medicare	7%	9%
Medicaid	78%	75%
Other	13%	11%
Self-pay	2%	5%
	100%	100%

Approximately 19% and 13% of ECC's total revenues in 2021 and 2020, respectively, were provided by grants through the U.S. Department of Health and Human Services. Approximately 3% of ECC's total revenues in both 2021 and 2020, were provided by community grants from Sacred Heart Health System, Inc. and Baptist Hospital, Inc. ECC is economically dependent on these funding sources.

Deposits
ECC occasionally maintains cash balances in excess of the insured limits provided by the Federal Deposit Insurance Corporation (FDIC). As of December 31, 2021 and 2020, deposits at financial institutions exceeded FDIC insured limits by approximately $7 million and $10 million, respectively.

14. MEDICAL MALPRACTICE CLAIMS COVERAGE

The Federally Supported Health Centers Assistance Act of 1992 and 1995 granted medical malpractice liability protection through the Federal Tort Claims Act (FTCA) to FQHCs. Under this legislation, ECC, employees and eligible contractors are considered Federal employees immune from suit with the Federal government acting as their primary insurer.

15. CONTINGENCIES

The healthcare industry is subject to numerous laws and regulations of federal, state and local governments. Compliance with these laws and regulations is subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time. Government activity continues to increase with respect to investigations and allegations concerning possible violations by healthcare providers of fraud and abuse statutes and regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments for patient service previously billed. Management is not aware of any material incidents of noncompliance; however, the possible future financial effects, if any, are not presently determinable.

During the normal course of business, ECC may become involved in various legal issues. In the opinion of management, any such matters will not have a material effect upon the financial position of ECC, and significant losses, if any, would be adequately covered by insurance.

16. PPP LOAN FORGIVENESS

In April 2020, ECC received loan proceeds totaling $4,324,100 from Hancock Whitney Bank pursuant to the Paycheck Protection Program (the PPP) under Division A, Title I of the CARES Act, which was enacted March 27, 2020. Borrowers under the PPP program are eligible to have their loans forgiven if the proceeds are used for covered expenses and certain other requirements related to wage rates and maintenance of full-time equivalents are met. The loan was officially forgiven in fiscal year 2021 but was recognized based on meeting the eligibility criteria in fiscal year 2020.

17. IMPACT OF RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In February 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-02, Leases (Topic 842). Under ASU No. 2016-02, an entity will be required to recognize right-of-use assets and lease liabilities on its balance sheet and disclose key information about leasing arrangements. ASU No. 2016-02 offers specific accounting guidance for a lessee, a lessor and sale and leaseback transactions. Lessees and lessors are required to disclose qualitative and quantitative information about leasing arrangements to enable a user of the consolidated financial statements to assess the amount, timing and uncertainty of cash flows arising from leases. As amended, ASU No. 2016-02 is effective for annual reporting periods beginning after December 15, 2021, including interim periods within that reporting period, and requires a modified retrospective adoption, with early adoption permitted. ECC is currently in the process of evaluating the impact of adoption of this ASU on its consolidated financial statements.

SUPPLEMENTARY INFORMATION

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2021

	ECC	ECH	CCS	Eliminations	Consolidated
ASSETS					
CURRENT ASSETS					
Cash	$ 7,050,507	$ 431,854	$ 201,491	$ -	$ 7,683,852
Patient services receivable, net	6,094,177	-	-	-	6,094,177
Other receivables	1,044,834	5,600	-	-	1,050,434
Prepaid expenses and other current assets	737,423	-	22,032	-	759,455
Intercompany	1,508,807	(1,788,779)	279,972	-	-
Total current assets	16,435,748	(1,351,325)	503,495	-	15,587,918
PROPERTY AND EQUIPMENT, NET	2,762,756	445,406	7,839,886	-	11,048,048
GOODWILL	826,978	-	-	-	826,978
OTHER ASSETS					
Long-term note receivable – NMTC	-	4,316,554	-	-	4,316,554
Investment in subsidiaries	1,867,693	-	-	(1,867,693)	-
Total other assets	1,867,693	4,316,554	-	(1,867,693)	4,316,554
TOTAL ASSETS	$ 21,893,175	$ 3,410,635	$ 8,343,381	$ (1,867,693)	$ 31,779,498

See independent auditors' report.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATING STATEMENT OF FINANCIAL POSITION – CONTINUED
DECEMBER 31, 2021

	ECC	ECH	CCS	Eliminations	Consolidated
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable	$ 939,551	$ 4,099	$ -	$ -	$ 943,650
Accrued salaries and related expenses	1,008,877	-	-	-	1,008,877
Accrued compensated absences	1,100,045	-	-	-	1,100,045
Other current liabilities	500	-	-	-	500
Interest rate swaps	-	52,630	-	-	52,630
Current portion of long-term debt	134,910	210,000	-	-	344,910
Total current liabilities	3,183,883	266,729	-	-	3,450,612
LONG-TERM LIABILITIES					
NMTC - see note 6	-	-	6,417,094	-	6,417,094
Long-term debt	131,957	3,202,500	-	-	3,334,457
Total long-term liabilities	131,957	3,202,500	6,417,094	-	9,751,551
TOTAL LIABILITIES	3,315,840	3,469,229	6,417,094	-	13,202,163
NET ASSETS					
Without donor restrictions	18,577,335	(58,594)	1,926,287	(1,867,693)	18,577,335
TOTAL LIABILITIES AND NET ASSETS	$ 21,893,175	$ 3,410,635	$ 8,343,381	$ (1,867,693)	$ 31,779,498

See independent auditors' report.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CONSOLIDATING STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2021

	ECC	ECH	CCS	Eliminations	Consolidated
OPERATING REVENUES					
Net patient services	$ 18,358,988	$ -	$ -	$ -	$ 18,358,988
340B prescription drug assistance program	8,406,008	-	-	-	8,406,008
Capitation revenue	3,554,110	-	-	-	3,554,110
Pharmacy services	300,451	-	-	-	300,451
Other	456,376	-	-	-	456,376
Total operating revenues	31,075,933	-	-	-	31,075,933
PUBLIC SUPPORT					
Grant, contracts and reimbursements	10,372,645	-	-	-	10,372,645
TOTAL OPERATING REVENUES AND PUBLIC SUPPORT	41,448,578	-	-	-	41,448,578
FUNCTIONAL EXPENSES					
Healthcare services	24,260,396	27,425	453,194	-	24,741,015
Support services	13,753,563	11,777	195,071	-	13,960,411
Total functional expenses	38,013,959	39,202	648,265	-	38,701,426
INCOME/(LOSS) FROM OPERATIONS	3,434,619	(39,202)	(648,265)	-	2,747,152
OTHER INCOME (EXPENSES)					
Interest income	1,323	60,434	-	-	61,757
Interest expense	(6,389)	(114,302)	(133,265)	-	(253,956)
Equity earnings on subsidiaries	256,621	-	-	(256,621)	-
Other income	-	100,794	-	-	100,794
Intercompany transfers/contributions	(1,030,427)	439,455	590,972	-	-
Total other income (expenses)	(778,872)	486,381	457,707	(256,621)	(91,405)
CHANGE IN NET ASSETS	2,655,747	447,179	(190,558)	(256,621)	2,655,747
NET ASSETS (DEFICIT) AT BEGINNING OF YEAR	15,921,588	(505,773)	2,116,845	(1,611,072)	15,921,588
NET ASSETS (DEFICIT) AT END OF YEAR	$ 18,577,335	$ (58,594)	$ 1,926,287	$ (1,867,693)	$ 18,577,335

See independent auditors' report.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULES OF GRANTS, CONTRACTS AND REIMBURSEMENTS REVENUE
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
Federal government		
Health Resources and Services Administration	$ 7,903,164	$ 5,101,363
Other	-	274,127
Total federal government	7,903,164	5,375,490
State government		
State of Florida Agency for Health Care Administration	809,434	1,121,603
Total state government	809,434	1,121,603
Local government		
Escambia County	468,547	531,483
Santa Rosa County	-	167,060
Total local government	468,547	698,543
Community		
Sacred Heart Health System	550,000	550,000
Baptist Health Care	550,000	550,000
Total community	1,100,000	1,100,000
Other	91,500	99,669
TOTAL GRANTS, CONTRACTS AND REIMBURSEMENTS	$ 10,372,645	$ 8,395,305

See independent auditors' report.

COMPLIANCE SECTION

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Agency Pass-Through Entity Federal Program	Assistance Listing Number	Contract/ Award	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipients
U.S. Department of Health & Human Services					
Health Center Cluster					
Health Center Program	93.224	6-H80CS08755-14-02	N/A	$ 3,906,032	$ -
Health Center Program	93.224	6-H80CS08755-14-01	N/A	130,457	-
Capital Assistance for Disaster Response And Recovery Efforts	94.224	1-C14CS39783-01-00	N/A	24,583	-
COVID-19 - American Rescue Plan Act Funding For Health Centers	93.224	1-H8FCS40574-01-00	N/A	2,682,607	-
COVID-19 - FY 2020 Expanding Capacity for Coronavirus Testing (ECT)	93.224	1-H8ECS38290-01-00	N/A	454,691	-
COVID-19 - Health Center Coronavirus Aid, Relief, and Economic Security (CARES) Act Funding	93.224	1-H8DCS36000-01-00	N/A	611,148	-
Total Health Center Cluster				7,809,518	-
COVID-19 Provider Relief Fund	93.498	N/A	N/A	274,127	-
COVID-19 - Health Center Infrastructure Support	93.526	1-C8ECS44556-01-00	N/A	93,647	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 8,177,292	$ -

The accompanying notes are an integral part of this schedule.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
NOTES TO THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

1. BASIS OF PRESENTATION

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the schedule presents only a select portion of the operations of Escambia Community Clinics, Inc. (ECC), it is not intended to and does not present the financial position, changes in net assets or cash flows of ECC.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of ECC under programs of the federal government for the year ended December 31, 2021. Expenditures reported on the schedule are reported on the accrual basis of accounting. ECC did not elect to utilize the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. PROVIDER RELIEF FUNDING

The amounts presented on the SEFA for Assistance Listing 93.498, COVID-19 Provider Relief Fund (PRF), are based on the Period 1 PRF report submission to the PRF reporting portal. Amounts included in the Period 1 submission represent amounts received between April 10, 2020 and July 30, 2020.

4. PROGRAM CLUSTERS

The U.S. Office of Management and Budget Compliance Supplement defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. There was one program that met this criterion for the current fiscal year, Assistance Listing Number 93.224/ 93.527 – Health Center Program Cluster.

5. CONTINGENCY

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

Warren Averett
CPAs AND ADVISORS

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

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Escambia Community Clinics, Inc. (a nonprofit organization, ECC) (d/b/a Community Health Northwest Florida), which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated July 19, 2022.

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

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

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

Report on Compliance and Other Matters

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

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 ECC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ECC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
July 19, 2022

Warren Averett
CPAs AND ADVISORS

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Escambia Community Clinics, Inc. and subsidiaries' compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Escambia Community Clinics, Inc. and subsidiaries' major federal program for the year ended December 31, 2021. Escambia Community Clinics, Inc. and subsidiaries' major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Escambia Community Clinics, Inc. and subsidiaries complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Escambia Community Clinics, Inc. and subsidiaries' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Escambia Community Clinics, Inc. and subsidiaries' 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 Escambia Community Clinics, Inc. and subsidiaries' internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Warren Averett, LLC

Pensacola, Florida
July 19, 2022

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:		Unmodified	
Internal control over financial reporting:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that is/are not considered to be material weaknesses?	____ Yes	X None Reported	
Noncompliance material to financial statements noted?	____ Yes	X No	

Federal Awards

Internal control over major programs:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that is/are not considered to be material weaknesses?	____ Yes	X None Reported	
Type of auditors' report issued on compliance for major programs:		Unmodified	
• Any audit findings disclosed that are required to be reported in accordance with section 2 CFR §200.516 audit findings paragraph (a)?	____ Yes	X No	

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
93.224	Health Center Cluster

Dollar threshold used to distinguish between type A and type B programs:		$750,000	
Auditee qualified as low-risk auditee?	X Yes	____ No	

II. FINANCIAL STATEMENT FINDINGS

The results of our audit of Escambia Community Clinics, Inc. and subsidiaries did not disclose any findings required to be reported under government auditing standards generally accepted in the United States of America.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

We noted no findings or matters that are required to be reported in accordance with the Uniform Guidance.

IV. SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

There were no findings reported in the prior year report.

General Fund 001

COUNCIL ON AGING

4

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- X Submit a fully completed Agency Funding Request Application
- X Submit a copy of your organization's current W-9
- X Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- X Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- X Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Council on Aging of West Florida, Inc.

Agency Address: 875 Royce Street, Pensacola, FL 32503

Program Name for which funding is being requested: Aging Adult Services

Amount Requested: $45,000

Program Contact: Laura M. Garrett

Contact Email: lgarrett@coawfla.org Contact Phone: (850) 432-1475

25-Word Description of Program: Through the provision of direct support services, COAWFLA assists adults age 60+ to function independently in their home environment versus premature institutionalization.

How many years has your organization been providing services in the County? 51 years

How many years has your organization received funding from the County? 51 years

Explain how receiving funds from the County would have a significant impact on your organization: Funds requested will allow the preservation of services to older adults who are high-risk assessed in danger of nursing home placement if stabilization services are not received. The $45,000 requested is vital in acquiring and retaining more than $405,000 in state/federal funds for direct support services

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $45,000

Briefly discuss how last year's funds were used? The $45,000 received for 2023/24 was used to match $405,000 in state/federal funds requiring a 9:1 local match. Funds provided an array of services to older adults with primary focus on Nutrition Programs. Matching funds received enabled COAWFLA to service aging adults who are functionally impaired, poverty stricken, rural, and/or have Alzheimer's Disease/dementia.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? From 1/1/23-12/31/23: 818 individuals were served 103,788 meals at Senior Dining locations, 266 received 87,834 Meals-on-Wheels, 4,953 units of Nutrition Education were distributed to 786 clients, 1,779.25 hours of case management were provided to 179 clients, 20,146 hours of companionship were provided to 56 clients, 53,563 hours of in-home services (personal care, homemaking, shopping assistance, chore, respite) were provided to 106 clients, 2,170 consumable medical supplies delivered to 130 clients, 582 hours of screening/assessment were provided to 122 clients.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? The proposed $45,000 in requested funding for 2024/25 will be used as match for state/federal funds requiring a 9:1 local match. The continuation of financial support from Escambia County will enable COAWFLA to continue to provide direct support services to more than 2,000 older adults residing in Escambia County. Funds requested allow for the preservation of services to those who are high-risk assessed in danger of nursing home placement if stabilization services are not received.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: While not a government function/requirement, aging

support services impact Escambia County's budget by slowing matching costs required to support Medicaid nursing home placement. In Florida, it costs on average $97,820 per year per person for nursing home care. For those Medicaid eligible, Florida is required to provide matching funds. It costs on average $8,418 per year per person served under the Community Care for the Elderly program savings $89,402 per person not placed in institutional care.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area: No other similar programs in the area.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. Since 1972, COAWFLA has assisted functionally impaired older adults to maintain independence. The agency's mission is "Dedicating each day to service, support and advocate for aging adults in Escambia and Santa Rosa Counties." No other non-profit in the community provides adults with services that promote independent living and reduce Medicaid supplemented nursing home care.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 7.30 %
- Percentage for direct programming costs: 92.70%

If Escambia County funding can only fund a portion of your request, how will you offset the difference? Partial local match may result in the reduction of state/federal funding. Each reduction severely limits the availability of services to older adults who are high-risk assessed as in danger of institutional placement. Reduction/elimination of funds may result in older adults with a documented need remaining on a wait list for services for a longer period or it may force those waiting into institutional care.

If the funding you are applying for can be used as a match for other funding, please provide the

details below and include the amount and match ratio: Older American's Act (federal funding): 9:1 match for $1,588,882. Community Care for Elderly (state funding): 9:1 match for $1,363,468. Americorps Seniors 9:1 match for $591,944 (federal) **Total minimum match needed: $319,018**

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. $30,000 for the Foster Grandparent Program was requested for 2024/25 from United Way of Escambia County.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY22	FY23	FY24	% Change
1.Senior Dining Participants	800	800	825	3.1%
2.Senior Dining Meals Served	75k	75k	105k	30%
3.Meals-on-Wheels Participants Meals-on-Wheels Delivered	400 95k	400 95k	300 90k	-25% -6%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Increase the # of older adults who gain access to balanced nutrition	+3%
2. Provide 825 Senior Dining Participants with 105,000 meals during a 12-month period	825, 105k
3. Provide 300 Meals-on-Wheels participants with 90,000 meals during a 12-month period	300, 90k

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1. New participants baseline	65
2. Senior Dining participant baseline Senior Dining meal baseline	818 103,788
3. Meals-on-Wheels participant baseline Meals-on-Wheels participant baseline	266 87,834

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$543,061.67	$576,247	$601,610
Programmatic Income	$230,335.25	$231,823	$210,700
County Funding/Direct Contribution	$42,885.72	$45,000	$45,000
County Funding by Other Source (a)	$0	$0	$0
City Funding	$0	$0	$0
Local Non-Profit Funding	$64,816.99	$90,688	$79,700
State Funding	$2,217,038.27	$2,615,934	$2,549,174
Federal Funding	$3,630,233.85	$3,083,288	$3,512,661
Memberships	$0	$0	$0
Investment Income	$105,205.30	$25,000	$25,000
Other Income (b)	$333,340.25	$274,230	$213,230
Total Income	$7,166,917.30	$6,942,210	$7,237,075
	$	$	$
	$	$	$

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) $1,000 from County Commissioner Luman May Discretionary Fund for Weatherization Cooling Fans/Acs – Senior Chillout.

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. Other income includes contracts for Long Term Care Medicaid Managed Care with Florida Community Care, Sunshine Tango Health Plan, Veteran's Administration, non-recurring grant, insurance proceeds, in-kind

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	60	55	55
Salaries and Wages	$1,549,344.50	$1,713,268	$1,815,784
Employee Benefits	$480,133.31	$467,559	$413,881
Professional Services	$48,327.84	$30,300	$38,704
Contractual Services	$3,996,165.51	$3,394,118	$3,634,622
Travel Expenses	$28,159.01	$38,839	$38,704
Rentals and Leases	$20,806.97	$28,229	$26,760
Communication	$91,592.85	$94,024	$148,324
Postage and Freight	$12,715.88	$12,643	$17,818
Repair and Maintenance	$46,066.26	$25,500	$25,500
Printing and Binding	$9,637.35	$33,788	$31,581
Marketing and Promotion	$16,941.23	$16,457	$5,800
Fuel	$666.93	$3,000	$1,200
Supplies	$20,493.60	$22,915	$23,040
Event Expenses	$38,871.04	$43,800	$35,000
Capitalizable Assets for County Funding (a)	$85,009.55	$86,538	$84,605
Other Expenses (b)	$967,921.57	$931,232	$895,752
Total Expenses	$7,412,853.40	$6,942,210	$7,237,075
Net Income - (Revenue minus Expense)	$(245,936.10)	$0	$0

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. Deprecation includes the building at 875 Royce Street, building in Century (Senior Dining Site), 1 Vans, Office Equipment, Computers. No funds requested support any capital expenses or purchases.

(b) Please explain any request listed in the "Other Expenses" line item.

Other expenses: utilities, insurance, building costs, volunteer expenses, dues/subscriptions, bank fees, emergency aide, material aide, weatherization, vehicle maintenance & repair, records storage, in-kind, caregiver support/training expenses, daycare activities.

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar

   Please explain any discrepancies in the Expense Table and your agency's Financial Statements

   American Rescue Plan federal funds were carried forward and added to the 2024 budget after the original budget was drafted in November 2023.

   The FY 2023 columns on both the Income and Expense tables are estimated in advance of Audited Financial Statements or the IRS 990 as this application is prior to the commencement of the audit. Auditors from HHM CPAs will begin the A-133 audit process in April 2024 therefore presented financials are subject to change. The final presentation of the 2023 audit is scheduled to go before the Council on Aging of Board of Directors on June 12, 2024.

2. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? The 2023 year is based on actual financial results. The net loss is due to the timing of grants cycles at the close of the books on 12/31/23. The agency has several major state/federal grants that run on a 7/1 to 6/30 fiscal year. The carry-forward funds were added to the new contracts for 2024/25 and contract expiration dates extended as needed.

3. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Joshua D. Newby	President/CEO	$124,000
Laura M. Garrett	Executive VP (CFO/COO)	$118,000
Rose Sakalarios	VP Human Resources	$82,482
Jessica Ayers	Retreat Director	$63,860
Cheryl Lilly	Social Services Director	$62,000

4. Please provide the total amount of cash and investments on hand. Based on Balance Sheet from 12/31/23 - Cash Investments: $8,105.73 and Investments: $470,255.74

5. Does your organization charge fees for services? If so, provide a list of fees charged.
Older American's Act clients can make a voluntary donation to support the service/programs received. Senior Dining Sites have a recommended $2 voluntary contribution. Community Care for the Elderly and Alzheimer 's Disease Initiative clients are assessed a copayment (less than 3% for most) based on income. Copayment can be waived based on the individual's need, personal situation, and inability to pay. Private pay participant's pay a flat fee for home delivered meals ($7.50 per meal) and adult day care ($90 per day). These consumers account for approximately 2% of the total participants served.

6. Does your organization require background checks from volunteers and staff? Yes

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A:

1. What is your agency's Strategic Plan? N/A

2. How many jobs were created this year over last year by zip code? N/A

3. What is the net cost per job created? N/A

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? N/A

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

   N/A

3. Was there any increase in membership for the local chambers? N/A

4. What are your agency's statistics on business creation and minority businesses by zip code? N/A

5. Can we reduce the taxpayer subsidy? N/A

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Laura M. Garrett

Name

Executive VP 3/19/24

Title Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Council on Aging of West Florida, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ Nonprofit 501 (c) 3

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 1

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

875 Royce Street

6 City, state, and ZIP code

Pensacola, FL 32503

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	1	3	7	3	9	3	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person ▶** Laura M. Garrett Laura M Garrett **Date ▶** 03/19/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Internal Revenue Service

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Date: March 20, 2007

COUNCIL ON AGING OF WEST FLORIDA INC .
PO BOX 17066
PENSACOLA FL 32522

Person to Contact:
Mrs. Turner 31-07345
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
59-1373939

Dear Sir or Madam:

This is in response to your request of March 20, 2007, regarding your organization's tax-exempt status.

In June 1972, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

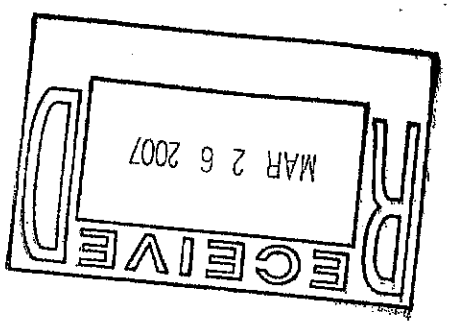
Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1



Extended to November 15, 2023

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning and ending

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

C Name of organization: Council on Aging of West Florida, Inc.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): PO Box 17066

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Pensacola, FL 32522

F Name and address of principal officer: JOSH NEWBY
same as C above

D Employer identification number: 59-1373939

E Telephone number: (850)432-1475

G Gross receipts $: 7,351,411.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.coawfla.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1972

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Dedicating each day to serve, support, and advocate for aging adults in Escambia and Santa Rosa

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	20
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	62
6	Total number of volunteers (estimate if necessary)	6	1028
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)	5,196,250.	6,544,580.
9	Program service revenue (Part VIII, line 2g)	385,758.	529,242.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	128,643.	11,160.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	60,494.	2,929.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,771,145.	7,087,911.
Expenses 13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,803,627.	1,848,809.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 274,940.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,193,330.	5,310,203.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,996,957.	7,159,012.
19	Revenue less expenses. Subtract line 18 from line 12	-225,812.	-71,101.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances 20	Total assets (Part X, line 16)	2,501,377.	2,383,448.
21	Total liabilities (Part X, line 26)	1,230,844.	1,306,346.
22	Net assets or fund balances. Subtract line 21 from line 20	1,270,533.	1,077,102.

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: JOSH NEWBY, President/CEO Joshua Newby Date: 6-5-23

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Molly Murphy, CPA | Preparer's signature: Molly Murphy, CPA | Date: 05/30/23 | Check ☐ if self-employed | PTIN: P00985783

Firm's name: Saltmarsh, Cleaveland and Gund | Firm's EIN: 59-2922169

Firm's address: 900 North 12th Avenue, Pensacola, FL 32501 | Phone no. 850-435-8300

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

See Schedule O for Organization Mission Statement Continuation

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:
Dedicating each day to serve, support and advocate for aging adults in Escambia and Santa Rosa Counties.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses $ 1,312,427. including grants of $ _____) (Revenue $ 0.)
In-Home Respite - Provides the primary caregiver relief for a specified time period from the constant,continued care of a functionally impaired older person in the home environment.

4b (Code: _____) (Expenses $ 861,979. including grants of $ _____) (Revenue $ 27,862.)
Congregate Meals - A neighborhood based program which offers the opportunity for active adults to share their noon meal with others their age and to participate in recreational activities, nutrition education, arts and crafts, and other social activities.

4c (Code: _____) (Expenses $ 626,511. including grants of $ _____) (Revenue $ 152,002.)
Home Delivered Meals - Nutritionally balanced meals delivered to homebound individuals Monday through Friday from 10:30 a.m. to 1:30 p.m.

4d Other program services (Describe on Schedule O.)
(Expenses $ 3,834,414. including grants of $ _____) (Revenue $ 366,057.)

4e Total program service expenses 6,635,331.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a	X	
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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	46		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 62			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, 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	20		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	20		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

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

[X] 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

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Josh Newby CEO/President	40.00			X				122,874.	0.	13,445.
(2) Laura Garrett Executive Vice President	40.00			X				115,336.	0.	14,247.
(3) Malcom Ballinger Chairperson	1.00	X		X				0.	0.	0.
(4) Sean P. Magerkorth First Vice Chairperson	1.00	X		X				0.	0.	0.
(5) Rabbi Joel Fleekop Second Vice Chairperson	1.00	X		X				0.	0.	0.
(6) Lois B. Lepp Immediate past chair	1.00	X		X				0.	0.	0.
(7) P.C. Wu Secretary	1.00	X		X				0.	0.	0.
(8) Jan M. Pacenta Treasurer	1.00	X		X				0.	0.	0.
(9) Marcella Beaden Member	1.00	X						0.	0.	0.
(10) Dawn Bond Member	1.00	X						0.	0.	0.
(11) Deborah J. Corbin Member	1.00	X						0.	0.	0.
(12) Sonya Daniel Member	1.00	X						0.	0.	0.
(13) Pete Doyle Member	1.00	X						0.	0.	0.
(14) Brandi Gomez Member	1.00	X						0.	0.	0.
(15) Rodney Guttmann Member	1.00	X						0.	0.	0.
(16) Mary E. Hoxeng Member	1.00	X						0.	0.	0.
(17) Dr. Donna Jacobi Member	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Comm. Lumon May Member	1.00	X						0.	0.	0.
(19) Charlie Nichols Member	1.00	X						0.	0.	0.
(20) Crystal Scott Member	1.00	X						0.	0.	0.
(21) Caron Sjoberg Member	1.00	X						0.	0.	0.
(22) Sue Straughn Member	1.00	X						0.	0.	0.
1b Subtotal								238,210.	0.	27,692.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								238,210.	0.	27,692.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
TRIO Community Meals P.O. Box 742992, Atlanta, GA 30374-2992	Meals	952,020.
Carestaff 2160 Creighton Rd., Pensacola, FL 34684	In-Home Services	760,776.
TLC Caregivers, 4400 Bayou Blvd. Suite 9, Pensacola, FL 32503	In-Home Services	649,985.
Phenomenal Love & Care Services LLC 6202 N 9th Avenue #3, Pensacola, FL 32504	In-Home Services	354,196.
HDIS, 9385 Dielman Industrial Dr., Olivette, MO 63132	In-Home Services	241,034.

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a	91,613.				
	b Membership dues	1b					
	c Fundraising events	1c	55,537.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	5,758,148.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	639,282.				
	g Noncash contributions included in lines 1a-1f	1g	$ 158,305.				
	h Total. Add lines 1a-1f			6,544,580.			
Program Service Revenue		Business Code					
	2a Contracts	900099		307,198.	307,198.		
	b Private Pay/Fee for Se	900099		187,767.	187,767.		
	c Co-Pay/Assessed Fees/P	900099		34,127.	34,127.		
	d Daycare Activities Rev	900099		150.	150.		
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			529,242.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			34,189.			34,189.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental income or (loss) 6c						
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a	100,983.	81,295.				
	b Less: cost or other basis and sales expenses 7b	139,097.	66,210.				
	c Gain or (loss) 7c	-38,114.	15,085.				
	d Net gain or (loss)			-23,029.			-23,029.
	8a Gross income from fundraising events (not including $ 55,537. of contributions reported on line 1c). See Part IV, line 18 8a	34,725.					
	b Less: direct expenses 8b	58,193.					
	c Net income or (loss) from fundraising events			-23,468.			-23,468.
	9a Gross income from gaming activities. See Part IV, line 19 9a						
	b Less: direct expenses 9b						
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances 10a						
	b Less: cost of goods sold 10b						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a Miscellaneous Income	900099		26,397.	26,397.		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			26,397.			
	12 Total revenue. See instructions			7,087,911.	555,639.	0.	-12,308.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	238,210.	135,781.	88,137.	14,292.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,243,231.	697,587.	464,948.	80,696.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	70,377.	39,597.	26,284.	4,496.
9 Other employee benefits	69,318.	39,001.	25,888.	4,429.
10 Payroll taxes	227,673.	128,099.	85,030.	14,544.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	40,248.	1,608.	38,640.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,675.	67.	1,608.	
12 Advertising and promotion				
13 Office expenses	126,436.	66,898.	36,158.	23,380.
14 Information technology	1,112.	533.	349.	230.
15 Royalties				
16 Occupancy	68,683.	42,847.	22,702.	3,134.
17 Travel	28,089.	20,601.	5,753.	1,735.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	26,254.		26,254.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	84,899.		84,899.	
23 Insurance	52,339.	29,270.	20,297.	2,772.
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 Subcontractor Expense	3,977,527.	3,977,527.		
b Volunteer Expense	367,451.	367,451.		
c Other expenses	237,223.	152,487.	42,543.	42,193.
d Program Supplies	170,051.	133,128.	30,293.	6,630.
e All other expenses	128,216.	802,849.	-751,042.	76,409.
25 **Total functional expenses.** Add lines 1 through 24e	7,159,012.	6,635,331.	248,741.	274,940.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	171,287.	1	152,136.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	785,118.	4	1,013,881.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	5,491.	9	17,088.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 1,557,163.			
	b	Less: accumulated depreciation — 10b: 983,578.	680,837.	10c	573,585.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	853,596.	12	621,710.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	5,048.	15	5,048.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	2,501,377.	16	2,383,448.
Liabilities	17	Accounts payable and accrued expenses	643,058.	17	784,329.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	505,557.	23	492,284.
	24	Unsecured notes and loans payable to unrelated third parties	55,258.	24	0.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	26,971.	25	29,733.
	26	**Total liabilities.** Add lines 17 through 25	1,230,844.	26	1,306,346.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	1,270,533.	27	1,077,102.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	1,270,533.	32	1,077,102.
	33	Total liabilities and net assets/fund balances	2,501,377.	33	2,383,448.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,087,911.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,159,012.
3	Revenue less expenses. Subtract line 2 from line 1	3	-71,101.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,270,533.
5	Net unrealized gains (losses) on investments	5	-122,330.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,077,102.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the 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

Council on Aging of West Florida, Inc.

Employer identification number

59-1373939

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	(iv) 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.")	5673780.	6028972.	6084656.	5370646.	7045111.	30203165.
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	5673780.	6028972.	6084656.	5370646.	7045111.	30203165.
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.						30203165.

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	5673780.	6028972.	6084656.	5370646.	7045111.	30203165.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	73,419.	42,131.	41,703.	96,308.	34,189.	287,750.
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.)	3,179.	17,126.	12,885.	32,778.	26,397.	92,365.
11 **Total support.** Add lines 7 through 10						30583280.

12 Gross receipts from related activities, etc. (see instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	98.76 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	98.69 %

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

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

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

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

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

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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 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

Council on Aging of West Florida, Inc.

Employer identification number

59-1373939

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

Council on Aging of West Florida, Inc.

Employer identification number

59-1373939

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	Corporation for National and Community Service 1201 New York Avenue, NW Washington, DC 20525	$ 500,339.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	U.S. Department of Health and Human Services 200 Independence Avenue, S.W. Washington, DC 20201	$ 2,256,228.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	U.S. Department of Housing and Urban Development 451 7th Street S.W. Washington, DC 20410	$ 312,155.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	Florida Department of Elder Affairs 4040 Esplanade Way Tallahassee, FL 32399	$ 2,609,845.	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.)

Council on Aging of West Florida, Inc.

Employer identification number 59-1373939

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

Council on Aging of West Florida, Inc.

Employer identification number

59-1373939

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

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Council on Aging of West Florida, Inc.

Employer identification number

59-1373939

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

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

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

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

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

Part II Conservation Easements.

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

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

- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $ _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		42,197.		42,197.
b Buildings		1,340,833.	857,570.	483,263.
c Leasehold improvements				
d Equipment		46,825.	33,066.	13,759.
e Other		127,308.	92,942.	34,366.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				573,585.

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) Investments	621,710.	End-of-Year Market Value
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	621,710.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Deposits	29,733.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	29,733.

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	7,012,244.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-122,330.		
b	Donated services and use of facilities	2b	46,663.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	-75,667.
3	Subtract line 2e from line 1			3	7,087,911.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	7,087,911.

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

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

1	Total expenses and losses per audited financial statements			1	7,205,675.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	46,663.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	46,663.
3	Subtract line 2e from line 1			3	7,159,012.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	7,159,012.

Part XIII Supplemental Information.

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

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Council on Aging of West Florida, Inc.

Employer identification number

59-1373939

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

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

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

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

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

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

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

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

		(a) Event #1 Rat Pack Reunion (event type)	(b) Event #2 (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	90,262.			90,262.
	2 Less: Contributions	55,537.			55,537.
	3 Gross income (line 1 minus line 2)	34,725.			34,725.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	36,907.			36,907.
	7 Food and beverages				
	8 Entertainment	6,300.			6,300.
	9 Other direct expenses	14,986.			14,986.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				58,193.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-23,468.

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation $ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

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

Part IV **Supplemental Information** *(continued)*

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

Council on Aging of West Florida, Inc.

Employer identification number

59-1373939

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	(d) Corrected? 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	(d) From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) No	(h) Approved by board or committee? Yes	(h) No	(i) Written agreement? Yes	(i) No
Total					$							

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

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
Malcolm Ballinger	Member of the Board	7,760.	The Organiz		X

Part V Supplemental Information.

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

Sch L, Part IV, Business Transactions Involving Interested Persons:

(a) Name of Person: Malcolm Ballinger

(b) Relationship Between Interested Person and Organization:

Member of the Board of Directors

(d) Description of Transaction: The Organization uses the Board member's company to produce the Coming of Age magazine.

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

Council on Aging of West Florida, Inc.

Employer identification number

59-1373939

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (General)	X	6,833	148,023.	Quoted prices
26	Other (Meals)	X	3,078	10,282.	Purchase price from
27	Other ( )				
28	Other ( )				

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

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	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 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

Council on Aging of West Florida, Inc.

Employer identification number

59-1373939

Form 990, Part I, Line 1, Description of Organization Mission:

Counties.

Form 990, Part III, Line 4d, Other Program Services:

Senior Companions - A part of Senior Corps, a network of the national service programs that matches volunteers with their homebound peers with special needs. Senior Companions assist with running errands, preparing meals, writing letters, and other daily tasks.

Expenses $ 317,929. including grants of $ 0. Revenue $ 22,328.

Adult Day Care - Provides respite for caregivers while at the same time preventing premature long-term care facility admission for individuals who cannot be left alone during the day. This program includes meals, activities, supervision by a RN or LPN and assistance with some activities of daily living.

Expenses $ 503,373. including grants of $ 0. Revenue $ 248,408.

Other Community Service Programs (Nutrition Education, Outreach, Recreation, Senior Farmers Market Nutrition, and Transportation)

Expenses $ 148,987. including grants of $ 0. Revenue $ 0.

Social Service Programs - An in-depth program which identifies problems for the elderly and develops solutions to those problems. Case management (CM), case aide (CA), and screening/assessment (SA) are just a few of the services offered.

Expenses $ 602,282. including grants of $ 0. Revenue $ 55,825.

Name of the organization: Council on Aging of West Florida, Inc.

Employer identification number: 59-1373939

Home Services Programs

Expenses $ 1,753,164. including grants of $ 0. Revenue $ 0.

Senior Companions - Relief - Provides relief to caregivers by offering short-term, temporary respite care and companionship to homebound individuals.

Expenses $ 53,680. including grants of $ 0. Revenue $ 0.

Foster Grandparents - A part of Senior Corp, a network of national services programs that unite eligible adults with at-risk children at sites such as schools, hospitals, detention centers, and daycare centers.

Expenses $ 454,999. including grants of $ 0. Revenue $ 39,496.

Form 990, Part VI, Section B, line 11b:

When completed by the CPA firm, the 990 will be e-mailed to all board members. In addition, the Agency's Audit Committee will receive an in-depth review and present the governing Board of Directors with a summary overview of the 990.

Form 990, Part VI, Section B, Line 12c:

All new and returning board members sign a conflict of interest form indicating that they have read and understand the agency's conflict of interest policy. The policy is also reviewed with all staff and is stated in the agency's General Personnel Policies and Procedures manual.

Form 990, Part VI, Section B, Line 15:

Name of the organization
Council on Aging of West Florida, Inc.
Employer identification number
59-1373939

The agency periodically conducts salary and compensation reviews for its various positions within the agency, including CEO, by contacting similar agencies within the state and by reviewing state and federal data on similar positions. Copies of these reviews are available for review in the agency's personnel department. Any raise for the CEO is determined by the agency's Executive Compensation Committee based on job performance and the result of these surveys.

Form 990, Part VI, Section C, Line 18:
Items are available in PDF format on the agency's website at www.coawfla.org for public review.

Form 990, Part VI, Section C, Line 19:
Items are available in PDF format on the agency's website at www.coawfla.org for public review.

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

Council on Aging of West Florida, Inc.

Employer identification number

59-1373939

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
Council on Aging Foundation of West Florida, Inc. - 59-2864564, 875 Royce Street, Pensacola, FL 32503	Encourage, solicit, promote, receive and administer gifts	Florida	501(c)(3)	7	Council on Aging of West 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

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) 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 VII Supplemental Information

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

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

COUNCIL ON AGING OF WEST FLORIDA, INC.

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

COUNCIL ON AGING OF WEST FLORIDA, INC.

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

CONTENTS

	PAGE
Independent Auditor's Report	1
Audited Financial Statements:	
Statements of Financial Position	4
Statements of Activities and Changes in Net Assets	5
Statements of Functional Expenses	6
Statements of Cash Flows	8
Notes to Financial Statements	9
Supplementary Information:	
Combining Schedule of Functional Expenses	20
Other Reports and Schedules:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	25
Independent Auditor's Report on Compliance for Each Major Program and State Project and on Internal Control Over Compliance required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General	27
Schedule of Expenditures of Federal Awards	29
Schedule of Expenditures of State Financial Assistance	30
Schedule of Findings and Questioned Costs	31

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

Opinion

We have audited the accompanying financial statements of the Council on Aging of West Florida, Inc., (the "Council") (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Council as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council 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 opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

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

Board of Directors
Council on Aging of West Florida, Inc.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2023, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
June 1, 2023

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021

ASSETS

	2022	2021
Current Assets:		
Cash and cash equivalents	$ 152,136	$ 171,287
Investments	621,710	853,596
Grants, contracts and local support receivable	1,013,881	785,118
Prepaid expenses	17,088	5,491
Total current assets	1,804,815	1,815,492
Property and Equipment, net	573,585	680,837
Other Assets	5,048	5,048
Total Assets	$ 2,383,448	$ 2,501,377

LIABILITIES AND NET ASSETS

Current Liabilities:		
Current portion of long-term debt	$ 16,179	$ 16,179
Borrowings under line of credit	-	55,258
Accounts payable	738,328	562,019
Accrued expenses	46,001	81,039
Deposits	29,733	26,971
Total current liabilities	830,241	741,466
Other Liabilities:		
Long-term debt, less current portion	476,105	489,378
Total Liabilities	1,306,346	1,230,844
Net Assets Without Donor Restrictions	1,077,102	1,270,533
Total Liabilities and Net Assets	$ 2,383,448	$ 2,501,377

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
Public Support, Gains, and Revenue:		
Public support:		
Grants	$ 5,678,567	$ 4,287,011
Contracts	307,198	226,250
Local support	237,694	229,364
Contributions of nonfinancial assets	204,968	212,148
Total public support	6,428,427	4,954,773
Gains and revenue:		
Project income	221,894	158,818
Contributions and fundraising	417,461	304,458
Special events, less costs of direct benefits to donors of $58,193 and $13,204 in 2022 and 2021, respectively	32,069	208,779
Net investment return	(126,647)	140,235
Gain on sale of building	15,085	-
Miscellaneous income	23,956	33,742
Total gains and revenue	583,818	846,032
Total public support, gains, and revenue	7,012,245	5,800,805
Expenses:		
Direct program services:		
Non-DOEA programs	906,137	904,697
Community service programs	2,073,915	1,856,454
Social services programs	625,468	499,841
Home service programs	3,065,591	2,194,190
Total direct program services	6,671,111	5,455,182
Support services:		
Management and general	257,671	355,555
Fundraising	276,894	205,164
Total support services	534,565	560,719
Total expenses	7,205,676	6,015,901
Change in Net Assets	(193,431)	(215,096)
Net Assets:		
Beginning of year	1,270,533	1,485,629
End of year	$ 1,077,102	$ 1,270,533

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2022

	Direct Program Services					Support Services		
	Non-DOEA Programs	Community Service Programs	Social Services Programs	Home Service Programs	Total Program Expenses	Management and General	Fundraising	2022 Total Expenses
Wages	$ 127,095	$ 464,167	$ 223,801	$ 18,305	$ 833,368	$ 553,085	$ 94,988	$ 1,481,441
Employee leasing and benefits	24,072	108,926	67,100	6,599	206,697	137,201	23,470	367,368
Travel	3,103	9,608	7,560	330	20,601	5,753	1,735	28,089
Education and training	1,946	1,208	891	191	4,236	1,071	551	5,858
Communications/postage	6,912	22,294	9,915	1,039	40,160	26,331	17,300	83,791
Utilities	3,358	18,461	3,516	605	25,940	11,941	1,856	39,737
Printing/supplies	2,349	6,731	1,556	105	10,741	4,782	2,567	18,090
Insurance and licenses	5,525	16,398	6,464	883	29,270	20,297	2,772	52,339
Maintenance and repair	1,689	22,788	180	19	24,676	80,204	60	104,940
Building costs	2,319	11,712	2,452	424	16,907	10,761	1,278	28,946
Purchased equipment	5,669	6,995	2,669	279	15,612	6,575	963	23,150
Professional, legal and accounting	-	1,675	-	-	1,675	40,248	-	41,923
Volunteer expenses	366,385	670	-	397	367,452	-	-	367,452
Sub-contractors	53,636	990,218	-	2,933,673	3,977,527	-	-	3,977,527
Program supplies	1,081	10,665	-	-	11,746	-	-	11,746
Depreciation	-	-	-	-	-	82,089	-	82,089
Interest expense	-	-	-	-	-	26,254	-	26,254
In-kind expenses	50,194	5,124	101,843	-	157,161	39,223	8,584	204,968
Other expenses	5,906	65,262	84,131	9,852	165,151	49,120	45,697	259,968
Totals	661,239	1,762,902	512,078	2,972,701	5,908,920	1,094,935	201,821	7,205,676
Allocation of Management and General Expenses	232,942	277,847	100,855	90,906	702,550	(770,986)	68,436	-
Allocation of Facilities and Maintenance Expenses	11,956	33,166	12,535	1,984	59,641	(66,278)	6,637	-
Total Expenses	$ 906,137	$ 2,073,915	$ 625,468	$ 3,065,591	$ 6,671,111	$ 257,671	$ 276,894	$ 7,205,676

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2021

	Direct Program Services					Support Services		
	Non-DOEA Programs	Community Service Programs	Social Services Programs	Home Service Programs	Total Program Expenses	Management and General	Fundraising	2021 Total Expenses
Wages	$ 126,063	$ 451,907	$ 186,053	$ 34,100	$ 798,123	$ 550,317	$ 68,991	$ 1,417,431
Employee leasing and benefits	38,682	105,452	60,183	10,606	214,923	153,064	18,209	386,196
Travel	1,335	12,188	2,468	1,481	17,472	1,250	1,642	20,364
Education and training	858	282	502	-	1,642	521	1,390	3,553
Communications/postage	7,860	28,029	9,323	1,786	46,998	34,215	7,468	88,681
Utilities	2,586	17,673	2,678	989	23,926	9,186	1,428	34,540
Printing/supplies	1,865	3,287	1,852	81	7,085	3,273	3,137	13,495
Insurance and licenses	4,702	14,754	5,176	1,573	26,205	22,017	2,431	50,653
Maintenance and repair	968	10,717	152	30	11,867	15,461	57	27,385
Building costs	2,573	14,441	2,677	977	20,668	11,574	1,419	33,661
Purchased equipment	2,621	7,744	2,963	439	13,767	7,295	821	21,883
Professional, legal and accounting	69	1,547	50	10	1,676	38,430	48	40,154
Volunteer expenses	404,758	530	-	533	405,821	-	140	405,961
Sub-contractors	39,621	815,196	-	2,041,937	2,896,754	-	-	2,896,754
Program supplies	1,266	7,057	59	-	8,382	-	-	8,382
Depreciation	-	-	-	-	-	90,342	-	90,342
Interest expense	-	-	-	-	-	18,072	-	18,072
In-kind expenses	28,305	770	47,786	-	76,861	119,521	15,766	212,148
Other expenses	13,458	40,430	80,925	18,342	153,155	85,361	7,230	245,746
Totals	677,590	1,532,004	402,847	2,112,884	4,725,325	1,160,399	130,177	6,015,901
Allocation of Management and General Expenses	219,500	304,924	89,110	78,380	691,914	(762,678)	70,764	-
Allocation of Facilities and Maintenance Expenses	7,607	19,526	7,884	2,926	37,943	(42,166)	4,223	-
Total Expenses	$ 904,697	$ 1,856,454	$ 499,841	$ 2,194,190	$ 5,455,182	$ 355,555	$ 205,164	$ 6,015,901

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities:		
Change in net assets	$ (193,431)	$ (215,096)
Adjustments to reconcile change in net assets to net cash used in operating activities -		
Depreciation	82,089	90,342
Amortization	2,810	4,627
Realized (gain) loss on investments	38,114	(33,211)
Unrealized (gain) loss on investments	122,330	(10,716)
Realized (gain) loss on sales of property	(15,085)	876
Changes in -		
Grants, contracts and local support receivable	(228,763)	(119,739)
Prepaid expenses	(11,597)	1,878
Accounts payable	176,309	39,754
Accrued expenses	(35,038)	(79,930)
Deposits	2,762	556
Amount due to grantor agency	-	(10,000)
Net cash used in operating activities	(59,500)	(330,659)
Cash Flows From Investing Activities:		
Proceeds from sales and maturities of investments	100,983	93,168
Purchase of investments	(29,541)	(91,429)
Proceeds from sales of property and equipment	81,295	8,000
Purchase of property and equipment	(41,047)	(65,035)
Net cash provided by (used in) investing activities	111,690	(55,296)
Cash Flows From Financing Activities:		
Borrowings under line of credit	-	55,258
Repayments on line of credit	(55,258)	-
Proceeds from refinance of long-term debt	-	95,008
Principal payments on long-term debt	(16,083)	(14,874)
Net cash provided by (used in) financing activities	(71,341)	135,392
Net Change in Cash and Cash Equivalents	(19,151)	(250,563)
Cash and Cash Equivalents at Beginning of Year	171,287	421,850
Cash and Cash Equivalents at End of Year	$ 152,136	$ 171,287
Supplemental Disclosure of Cash Flow Information:		
Interest paid	$ 23,444	$ 17,838
Supplemental Disclosure of Non-Cash Financing Activities:		
Capitalized loan costs	$ -	$ 14,049
Refinancing of long-term debt	$ -	$ 410,942

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose:

The Council on Aging of West Florida, Inc., (the "Council") was incorporated as a Florida not-for-profit corporation in 1972. The Corporation has no paid-in capital or shareholders and the affairs are conducted by the Board of Directors as elected by the general membership of the corporation.

The Council's primary purpose is to assist, encourage and promote the well-being of aging individuals in Escambia County and Santa Rosa County. The Council is funded by grants and contracts with the Northwest Florida Area Agency on Aging, Inc., the State of Florida, Department of Elder Affairs ("DOEA"), Department of Children and Families, the Corporation for National Community Service, the United Way of West Florida. The Council also receives local financial support from Escambia County, church groups, civic clubs, program participants, foundations and individuals.

Basis of Presentation:

The accompanying financial statements of the Council, which are presented on the accrual basis of accounting, have been prepared to focus on the Council as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions.

Federal, state and local amounts received by the Council in advance of the incurrence of allowable costs or performance of services are recorded as refundable advances until such allowable costs are incurred or services are rendered.

Contributions are recognized when a donor makes an unconditional promise to give to the Council. Contributions that are restricted by a donor are reported as increases in net assets with donor restrictions. When a time restriction expires or a purpose restriction is met, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Net assets without donor restrictions represent resources generated from operations, donations without donor restrictions, and lapse of time or purpose restrictions and are not subject to donor-imposed stipulations.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents:

Cash and cash equivalents include all highly-liquid investments purchased with an original maturity of ninety days or less.

Investments:

Authorized investments consist of mutual funds carried at fair value based on quoted market prices. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities and changes in net assets.

Grants, Contracts and Local Support Receivable:

Grants, contracts and local support receivable are stated at the amount management expects to collect from outstanding balances, net of allowance for doubtful accounts when applicable.

Property and Equipment:

Property and equipment are recorded at cost. Donated property and equipment are recorded at their estimated market value on the date of contribution. Expenditures which equal or exceed $1,000 that materially increase values, change capacities, or extend useful lives are capitalized. Repairs and maintenance costs are charged to operations when incurred.

Depreciation is computed using the straight-line method. Estimated useful lives of property and equipment range as follows:

Buildings and improvements	10 - 30 years
Furniture, fixtures and equipment	5 - 10 years
Vehicles	5 years

Debt Issuance Costs:

Debt issuance costs are presented as a reduction of the carrying amount of debt and are amortized over the term of the debt using the straight-line method. Amortization of debt issuance costs are reported as interest expense in the statements of activities and changes in net assets.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Public Support:

Public support revenue from local governments and government grants is recorded based upon the terms of the grantor allotment which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of the services has been rendered. Such revenue is subject to audit by the grantor, and if the examination results in a deficiency of allowable expenses, the Council will be required to refund any deficiencies.

Income Taxes:

The Council is exempt from federal income taxes under Internal Revenue Service Code Section 501(c)(3). As a result, there is no provision for taxes in the accompanying financial statements.

Advertising Costs:

Advertising costs are expensed when incurred.

Contributions of Nonfinancial Assets:

The Council records various types of contributed nonfinancial assets. Contributed professional services are recognized if the services received create or enhance long-lived assets or require specialized skills and are provided by individuals possessing those skills, and would typically need to be purchased if the services were not provided by donation. Contributions of tangible assets are recognized at fair market value when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor and are treated as in-kind support for purposes of meeting state matching requirements. The amounts reported in the accompanying financial statements as contributed nonfinancial assets are offset by like amounts included in expenses.

General and Administration Expense Allocation:

Management and general expenses are allocated to various programs based on each program's percentage of direct salaries and wages to total direct salaries and wages.

Facilities Repair and Maintenance Expense Allocation:

Facilities repair and maintenance expenses are allocated to various programs based on each program's percentage of square footage occupied to total square footage of the facility.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recent Accounting Pronouncements:

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. The guidance in this topic supersedes the requirements in Accounting Standards Codification Topic 840, *Leases*. With the exception of short-term leases, the updated guidance requires lessees to recognize a lease liability representing the lessee's obligation to make lease payments arising from a lease, measured on a discounted basis, and a right-of-use asset representing the lessee's right to use, or control the use of, a specified asset for the lease term upon adoption. Lessor accounting was largely unchanged under the new guidance, except for clarification of the definition of initial direct costs which provided additional guidance on the timing of recognition of those costs. Subsequent to the issuance of this update, the FASB issued three additional ASUs that provide codification improvements and certain transition elections. The Council adopted the standard effective January 1, 2022; however, the Council has no leases that fall under this guidance and thus no new lease disclosures were required.

Reclassifications:

Certain accounts in the 2021 financial statements have been reclassified for comparative purposes to conform with the presentation in the 2022 financial statements.

Subsequent Events:

Management has evaluated subsequent events through June 1, 2023, which is the date the financial statements were available to be issued.

NOTE 2 - INVESTMENTS

Investments held at December 31, 2022 and 2021 are listed below:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Carrying Value
December 31, 2022				
Mutual funds	$ 639,676	$ -	$ (17,966)	$ 621,710
December 31, 2021				
Mutual funds	$ 749,232	$ 104,364	$ -	$ 853,596

At December 31, 2022 and 2021, no mutual funds were in an unrealized loss position for more than twelve months.

NOTE 2 - INVESTMENTS (Continued)

Investment return for the years ended December 31, 2022 and 2021 are summarized as follows:

	2022	2021
Interest and dividends	$ 33,797	$ 96,308
Realized gain (loss)	(38,114)	33,211
Unrealized gain (loss)	(122,330)	10,716
Net investment return	$ (126,647)	$ 140,235

NOTE 3 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements*, defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The guidance establishes a fair value hierarchy about the assumptions used to measure fair value and clarifies assumptions about risk and the effect of a restriction on the sale or use of an asset.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Three levels of inputs may be used to measure fair value:

Level 1: Observable inputs such as quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The following table presents the assets carried at fair value as of December 31, 2022 and 2021:

	Level 1	Level 2	Level 3	Total
December 31, 2022				
Mutual funds	$ 621,710	$ -	$ -	$ 621,710
December 31, 2021				
Mutual funds	$ 853,596	$ -	$ -	$ 853,596

Following is a description of the valuation methodologies used for financial instruments measured at fair value:

Mutual funds - Assets are classified as Level 1 as they are traded in an active market for which closing prices are readily available.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Council believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 4 - GRANTS, CONTRACTS AND LOCAL SUPPORT RECEIVABLE

Grants, contracts and local support receivable consists of the following:

	2022	2021
Federal grants	$ 453,232	$ 445,474
State grants	436,733	258,284
Contracts	90,585	42,883
Local support	33,264	9,427
Other	67	29,050
Total	$ 1,013,881	$ 785,118

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	2022	2021
Land	$ 42,197	$ 47,197
Buildings and improvements	1,340,833	1,538,067
Vehicles	50,370	74,783
Equipment - general	20,543	21,110
Equipment - computers	26,282	58,683
Furniture and fixtures	76,938	64,419
	1,557,163	1,804,259
Accumulated depreciation	(983,578)	(1,123,422)
Total	$ 573,585	$ 680,837

Depreciation expense was $82,089 and $90,342 for the years ended December 31, 2022 and 2021, respectively.

NOTE 6 - LINE OF CREDIT

The Council has a line of credit with varying credit limits available with a financial institution which has no stated expiration date, carries an agreed interest rate of 1% over the financial institution's prime rate (5.4% at December 31, 2022), and is secured by deposits held at the financial institution. There were no outstanding borrowings under the line of credit as of December 31, 2022. Borrowings under the line of credit total $55,528 as of December 31, 2021.

NOTE 7 - LONG-TERM DEBT

Long-term debt consists of the following:

	2022	2021
Note payable to bank, due in monthly installments, including interest at 4.79%, through November 2026, secured by property and building	$ 503,289	$ 519,372
Less unamortized debt issuance costs	11,005	13,815
Long-term debt, less unamortized debt issuance costs	492,284	505,557
Less current portion	16,179	16,179
	$ 476,105	$ 489,378

Interest expense for the years ended December 31, 2022 and 2021 was $26,254 and $18,072, respectively.

Scheduled maturities on long-term debt are as follows:

2023	$ 16,179
2024	17,740
2025	18,676
2026	450,694
	$ 503,289

NOTE 8 - SIMPLIFIED EMPLOYEE PENSION PLAN

The Council has established a Simplified Employee Pension Plan ("SEP") covering all employees who have been employed for a specific length of continuous service. The Council contributes 6% of the employee's salary to the SEP. The Council's contributions to the SEP for the years ended December 31, 2022 and 2021 were $70,377 and $81,433, respectively.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

Dependency on Government Support:

The Council's services are funded primarily with grants from the United States Department of Health and Human Services and the State of Florida passed through the DOEA and the Northwest Florida Area Agency on Aging. A reduction in the level of future support from these agencies could have a substantial effect on the Council's programs and activities. As of December 31, 2022, management is unaware of any such reduction in future support.

Depository Risk:

The Council maintains cash balances with a financial institution and a brokerage firm. Demand deposit accounts are insured by the Federal Deposit Insurance Corporation ("FDIC") up to certain limits. At December 31, 2022, the Council had $11,957 held by the financial institution in excess of insured limits.

NOTE 10 - CONTRIBUTIONS OF NON-FINANCIAL ASSETS

The Council received contributions of non-financial assets of the following nature and amount during the years ended December 31:

Description	Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques and Inputs	2022	2021
General in-kind: silent auction items, fans, A/C units	General and Administrative	No associated donor restrictions	Value supplied by the service provider was used as an estimation of fair market value.	$ 145,382	$ 168,078
In-kind meals	Foster Grandparents	No associated donor restrictions	Donations were valued at a fixed rate per meal.	10,282	5,854
In-kind physicals	Foster Grandparents / Senior Companions	No associated donor restrictions	Donations were valued at a fixed rate per physical.	16,400	16,000
Event in-kind: gala promotion and décor	Fundraising	No associated donor restrictions	Value supplied by the service provider was used as an estimation of fair market value.	8,584	12,494
Media - in-kind: design and production	Fundraising	No associated donor restrictions	Value supplied by the service provider was used as an estimation of fair market value.	807	3,272
Facilities in-kind: meeting space	Foster Grandparents / Senior Companions	No associated donor restrictions	Space valued at a fixed rate per meeting.	23,513	6,450
				$ 204,968	$ 212,148

NOTE 10 - CONTRIBUTIONS OF NON-FINANCIAL ASSETS (Continued)

Additionally, the Council utilized various unskilled volunteer services. Volunteer hours for those services totaled 9,952 and 9,478 for the years ended December 31, 2022 and 2021, respectively.

NOTE 11 - LIQUIDITY

The Council's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

Cash and cash equivalents	$ 152,136
Investments appropriate for current use	621,710
Grants, contracts and local support receivable	1,013,881
	$ 1,787,727

As part of the Council's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. To help manage unanticipated liquidity needs, the Council has a line of credit with varying credit limits which it could draw upon. Available credit under the line of credit totaled $408,382 at December 31, 2022.

SUPPLEMENTARY INFORMATION

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2022

	Non-DOEA Programs					
	Foster Grandparents	Senior Companions	Senior Companions-Relief	Private Pay Home Delivered Meals	Private Pay Adult Day Health Care	Total
Wages	$ 54,465	$ 40,296	$ 15,740	$ 1,816	$ 14,778	$ 127,095
Employee leasing and benefits	10,869	7,243	2,202	624	3,134	24,072
Travel	1,187	1,258	569	34	55	3,103
Education and training	1,259	561	-	23	103	1,946
Communications/postage	2,461	2,267	498	686	1,000	6,912
Utilities	695	463	128	31	2,041	3,358
Printing/supplies	733	1,209	86	22	299	2,349
Insurance and licenses	1,619	1,280	290	170	2,166	5,525
Maintenance and repair	49	34	8	21	1,577	1,689
Building costs	494	330	90	23	1,382	2,319
Purchased equipment	2,747	2,337	110	102	373	5,669
Professional, legal and accounting	-	-	-	-	-	-
Volunteer expenses	201,904	142,806	21,658	-	17	366,385
Sub-contractors	27,078	19,240	-	4,562	2,756	53,636
Program supplies	-	-	-	-	1,081	1,081
In-kind expenses	34,138	16,056	-	-	-	50,194
Other expenses	3,871	1,988	-	4	43	5,906
Totals	343,569	237,368	41,379	8,118	30,805	661,239
Allocation of Management and General Expenses	116,717	82,509	11,894	4,130	17,692	232,942
Allocation of Facilities and Maintenance Expenses	2,485	1,707	407	55	7,302	11,956
Total Expenses	$ 462,771	$ 321,584	$ 53,680	$ 12,303	$ 55,799	$ 906,137
Total Units	-	-	4,012	3,920	1,865	

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Community Service Programs								
	Congregate Meals	Home Delivered Meals	Nutrition Education	Outreach	Recreation	Senior Farmers Market Nutrition	Transportation	Adult Daycare/ Adult Day Healthcare/ Facility-Based Respite	Total
Wages	$ 184,782	$ 58,769	$ 7,307	$ 1,646	$ 30,288	$ -	$ 20,333	$ 161,042	$ 464,167
Employee leasing and benefits	47,000	16,307	1,625	374	6,215	-	4,955	32,450	108,926
Travel	4,157	3,820	39	3	988	-	28	573	9,608
Education and training	82	176	9	-	10	-	3	928	1,208
Communications/postage	8,214	3,854	74	13	694	-	1,142	8,303	22,294
Utilities	9,686	1,296	19	94	66	-	64	7,236	18,461
Printing/supplies	2,775	564	9	-	39	-	33	3,311	6,731
Insurance and licenses	4,509	1,919	153	102	571	-	505	8,639	16,398
Maintenance and repair	8,358	364	13	1	48	-	21	13,983	22,788
Building costs	5,761	840	16	64	55	-	55	4,921	11,712
Purchased equipment	2,351	778	92	22	1,642	-	303	1,807	6,995
Professional, legal and accounting	1,675	-	-	-	-	-	-	-	1,675
Volunteer expenses	27	493	-	-	-	-	-	150	670
Sub-contractors	456,583	463,273	-	-	-	-	-	70,362	990,218
Program supplies	1,112	-	-	-	-	-	-	9,553	10,665
In-kind expenses	5,124	-	-	-	-	-	-	-	5,124
Other expenses	8,467	14,434	2	-	6	10,080	23,454	8,819	65,262
Totals	750,663	566,887	9,358	2,319	40,622	10,080	50,896	332,077	1,762,902
Allocation of Management and General Expenses	109,420	43,844	3,319	758	13,240	-	17,653	89,613	277,847
Allocation of Facilities and Maintenance Expenses	3,063	3,477	44	338	131	-	229	25,884	33,166
Total Expenses	$ 863,146	$ 614,208	$ 12,721	$ 3,415	$ 53,993	$ 10,080	$ 68,778	$ 447,574	$ 2,073,915
Total Units	100,177	101,272	5,275	9	10,876	-	1,441	7,874	

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Social Services Programs							
	Telephone Reassurance	Case Aide	Case Management	Screening and Assessment	Screening	Caregiver Support Group	Emergency Aide	Total
Wages	$ 20,507	$ 10,488	$ 101,030	$ 75,451	$ 12,084	$ 4,241	$ -	$ 223,801
Employee leasing and benefits	5,719	2,288	34,149	22,139	2,805	-	-	67,100
Travel	604	73	3,533	2,931	40	379	-	7,560
Education and training	-	9	801	80	1	-	-	891
Communications/postage	794	129	7,038	1,437	129	388	-	9,915
Utilities	308	37	2,782	308	29	52	-	3,516
Printing/supplies	-	13	1,350	113	10	3	67	1,556
Insurance and licenses	527	331	3,938	1,334	246	88	-	6,464
Maintenance and repair	13	13	79	50	23	2	-	180
Building costs	214	32	1,910	236	24	36	-	2,452
Purchased equipment	191	184	1,371	742	151	30	-	2,669
Professional, legal and accounting	-	-	-	-	-	-	-	-
Volunteer expenses	-	-	-	-	-	-	-	-
Sub-contractors	-	-	-	-	-	-	-	-
Program supplies	-	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	101,843	101,843
Other expenses	-	1	117	12	3	261	83,737	84,131
Totals	28,877	13,598	158,098	104,833	15,545	5,480	185,647	512,078
Allocation of Management and General Expenses	6,713	6,842	52,235	27,045	5,563	2,457	-	100,855
Allocation of Facilities and Maintenance Expenses	1,101	131	9,951	1,101	55	196	-	12,535
Total Expenses	$ 36,691	$ 20,571	$ 220,284	$ 132,979	$ 21,163	$ 8,133	$ 185,647	$ 625,468
Total Units	-	-	3,256	275	642	34	-	

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Home Service Programs						
	Companionship	Emergency Alert Response	Frozen Home Delivered Meals	Homemaker	Material Aide	In-Home Respite	Volunteer
Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,305
Employee leasing and benefits	-	-	-	-	-	-	6,599
Travel	-	-	-	-	-	-	330
Education and training	-	-	-	-	-	-	191
Communications/postage	-	-	-	-	-	-	1,039
Utilities	-	-	-	-	-	-	605
Printing/supplies	-	-	-	-	-	-	105
Insurance and licenses	-	-	-	-	-	-	883
Maintenance and repair	-	-	-	-	-	-	19
Building costs	-	-	-	-	-	-	424
Purchased equipment	-	-	-	-	-	-	279
Professional, legal and accounting	-	-	-	-	-	-	-
Volunteer expenses	-	-	-	-	-	-	397
Sub-contractors	650,127	9,941	69,425	288,734	-	1,295,307	-
Program supplies	-	-		-	-	-	-
In-kind expenses	-	-	-	-	-	-	-
Other expenses	-	-	-	-	1,860	-	50
Totals	650,127	9,941	69,425	288,734	1,860	1,295,307	29,226
Allocation of Management and General Expenses	8,726.00	-	-	7,047.00	1,258.00	17,120.00	23,191
Allocation of Facilities and Maintenance Expenses	-	-	-	-	-	-	1,984
Total Expenses	$ 658,853	$ 9,941	$ 69,425	$ 295,781	$ 3,118	$ 1,312,427	$ 54,401
Total Units	34,082	12,312	97,738	15,158	38	58,337	-

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Home Service Programs						
	Vendor Shopping Assistance	Vendor Chore	Personal Care	Equipment	Other	Total	Total Direct Program Services
Wages	$ -	$ -	$ -	$ -	$ -	$ 18,305	833,368
Employee leasing and benefits	-	-	-	-	-	6,599	206,697
Travel	-	-	-	-	-	330	20,601
Education and training	-	-	-	-	-	191	4,236
Communications/postage	-	-	-	-	-	1,039	40,160
Utilities	-	-	-	-	-	605	25,940
Printing/supplies	-	-	-	-	-	105	10,741
Insurance and licenses	-	-	-	-	-	883	29,270
Maintenance and repair	-	-	-	-	-	19	24,676
Building costs	-	-	-	-	-	424	16,907
Purchased equipment	-	-	-	-	-	279	15,612
Professional, legal and accounting	-	-	-	-	-	-	1,675
Volunteer expenses	-	-	-	-	-	397	367,452
Sub-contractors	61,410	7,471	305,750	245,508	-	2,933,673	3,977,527
Program supplies	-	-	-	-	-	-	11,746
In-kind expenses	-	-	-	-	-	-	157,161
Other expenses	-	-	-	567	7,375	9,852	165,151
Totals	61,410	7,471	305,750	246,075	7,375	2,972,701	5,908,920
Allocation of Management and General Expenses	-	169	6,204	27,191	-	90,906	702,550
Allocation of Facilities and Maintenance Expenses	-	-	-	-	-	1,984	59,641
Total Expenses	$ 61,410	$ 7,640	$ 311,954	$ 273,266	$ 7,375	$ 3,065,591	$ 6,671,111
Total Units	2,020	621	13,714	3,203	4		

OTHER REPORTS AND SCHEDULES

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

Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Council on Aging of West Florida, Inc. (the "Council") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 1, 2023.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during the 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.

Board of Directors
Council on Aging of West Florida, Inc.

Compliance and Other Matters

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

Purpose of this Report

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

Saltmarsh Cleaveland & Gund

Pensacola, Florida
June 1, 2023

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

Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited the Council on Aging of West Florida, Inc.'s (the "Council") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Executive Office of the Governor's State Project Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs and state projects for the year ended December 31, 2022. The Council's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations and the terms and conditions of its federal awards and state financial assistance applicable its federal program and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Council's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.650, Rules of the Auditor General. Those standards, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Council's compliance.

Board of Directors
Council on Aging of West Florida, Inc.

Opinion on Each Major Federal Program and State Project

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

Report on Internal Control Over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

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

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

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

Saltmarsh Cleaveland & Gund

Pensacola, Florida
June 1, 2023

COUNCIL ON AGING OF WEST FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Contract / Grant Number	Expenditures
U.S. Department of Housing and Urban Development			
Passed through City of Pensacola:			
Community Development Block Grant	14.218	N/A	$ 156,765
Passed through Escambia County:			
Community Development Block Grant	14.218	N/A	155,390
			312,155
U.S. Department of Health and Human Services			
Passed through State of Florida Department of Elder Affairs/			
Passed through Northwest Florida Area Agency on Aging:			
Aging Cluster:			
Special Programs for the Aging:			
Title III-Part B, Grants for Supportive Services and Senior Centers	93.044	AA022-E	825,818
Title III-Part C, Nutrition Services	93.045	AA022-E	1,065,326
CARES, Title III-C , Nutrition Services	93.045	ACA21-E	12,163
Nutrition Services Incentive Program	93.053	AA022-E	117,333
Total Aging Cluster			2,020,640
National Family Caregiver Support	93.052	AA022-E	235,588
Corporation for National and Community Service			
Foster Grandparents/Senior Companion Cluster:			
Foster Grandparent Program	94.011	21SFHFL002	293,847
Senior Companion Program	94.016	21SCHFL005	206,492
Total Foster Grandparents/Senior Companion Cluster			500,339
Total Federal Awards			$ 3,068,722

Note 1: This schedule is presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

Note 2: The Council does not have an indirect cost agreement nor use the 10% de minimis indirect cost rate.

COUNCIL ON AGING OF WEST FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2022

State Grantor/Pass-through Grantor/Project Title	CSFA Number	Contract / Grant Number	Expenditures
State Grants and Aids Appropriations			
Passed through State of Florida Department of Elder Affairs/			
Passed through Northwest Florida Area Agency on Aging:			
Tobacco Settlement Trust Funds:			
Community Care for the Elderly	65.010	AC022	$ 1,372,439
Alzheimer's Respite Services	65.004	AZ022	962,723
Relief	65.006	AR022	40,382
			2,375,544
State Grants and Aids Appropriations			
Passed through State of Florida Department of Elder Affairs/			
Passed through Northwest Florida Area Agency on Aging:			
General Revenues:			
Home Care for the Elderly - Case Management	65.001	AH022	20,159
Home Care for the Elderly - Subsidies	65.001	AH022	214,142
			234,301
Total State Financial Assistance			$ 2,609,845

Note: This schedule is presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

COUNCIL ON AGING OF WEST FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022

A. SUMMARY OF AUDIT RESULTS

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the Council on Aging of West Florida, Inc.

2. No significant deficiencies in internal control relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statements of the Council on Aging of West Florida, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies relating to the audit of the major federal award programs and state projects are reported in the Independent Auditor's Report on Compliance for Each Major Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General.

5. The auditor's report on compliance for major federal award programs and state projects for the Council on Aging of West Florida, Inc. expresses an unmodified opinion.

6. There are no audit findings relative to the major federal programs and state projects for the Council on Aging of West Florida, Inc. which are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance and Chapter 10.656, Rules of the Auditor General.

7. The programs/projects tested as major were:

   Federal Programs
   Aging Cluster: Special Programs for the Aging
   Title III Part B - Grants for Supportive Services and Senior Centers (CFDA No. 93.044).
   Title III Part C - Nutrition Services (CFDA No. 93.045).
   Nutrition Services Incentive Program (CFDA No. 93.053).

   State Projects
   Community Care for the Elderly (CSFA No. 65.010).
   Alzheimer's Respite Services (CSFA No. 65.004).

8. The threshold for distinguishing Type A and B programs was $750,000 for major federal programs and $783,000 for major state projects.

9. Council on Aging of West Florida, Inc. was determined to be a low-risk auditee pursuant to the Uniform Guidance.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS

None

D. FINDINGS AND QUESTIONED COSTS - MAJOR STATE PROJECTS

None

In accordance with Rules of the Auditor General, Section 10.656(3)(e), no management letter is required because there were no findings required to be reported in the management letter.

E. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There were no prior audit findings.

In accordance with Rules of the Auditor General 10.656(3)(e), no summary schedule of prior audit findings is required because there were no prior audit findings related to federal programs or state projects.

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

COUNCIL ON AGING OF WEST FLORIDA, INC.

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

COUNCIL ON AGING OF WEST FLORIDA, INC.

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

CONTENTS

	PAGE
Independent Auditor's Report	1
Audited Financial Statements:	
Statements of Financial Position	4
Statements of Activities and Changes in Net Assets	5
Statements of Functional Expenses	6
Statements of Cash Flows	8
Notes to Financial Statements	9
Supplementary Information:	
Combining Schedule of Functional Expenses	19
Other Reports and Schedules:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	24
Independent Auditor's Report on Compliance for Each Major Program and State Project and on Internal Control Over Compliance required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General	26
Schedule of Expenditures of Federal Awards	28
Schedule of Expenditures of State Financial Assistance	29
Schedule of Findings and Questioned Costs	30
Summary Schedule of Prior Audit Findings	32

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

Opinion

We have audited the accompanying financial statements of the Council on Aging of West Florida, Inc., (the "Council") (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Council as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council 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 opinions.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

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

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

Board of Directors
Council on Aging of West Florida, Inc.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2022, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Saltmarsh, Cleaveland & Gund

Pensacola, Florida
May 25, 2022

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2021 AND 2020

ASSETS

	2021	2020
Current Assets:		
Cash and cash equivalents	$ 171,287	$ 421,850
Investments	853,596	811,408
Grants, contracts and local support receivable	785,118	665,379
Prepaid expenses	5,491	7,369
Total current assets	1,815,492	1,906,006
Property and Equipment	680,837	715,020
Other Assets	5,048	5,048
Total Assets	$ 2,501,377	$ 2,626,074

LIABILITIES AND NET ASSETS

Current Liabilities:		
Current portion of long-term debt	$ 16,179	$ 20,751
Borrowings under line of credit	55,258	-
Current portion of amount due to grantor agency	-	10,000
Accounts payable	574,678	534,254
Accrued expenses	81,039	160,969
Deposits	14,312	14,426
Total current liabilities	741,466	740,400
Other Liabilities:		
Long-term debt, less current portion	489,378	400,045
Total Liabilities	1,230,844	1,140,445
Net Assets Without Donor Restrictions	1,270,533	1,485,629
Total Liabilities and Net Assets	$ 2,501,377	$ 2,626,074

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
Public Support, Gains, and Revenue:		
Public support:		
Grants	$ 4,287,011	$ 5,047,746
Contracts	226,250	234,463
Local support	229,364	209,148
In-kind	212,148	187,651
Total public support	4,954,773	5,679,008
Gains and Revenue:		
Project income	158,818	163,806
Contributions and fundraising	304,458	270,385
Special events, less costs of direct benefits to donors of $13,204 and $295 in 2021 and 2020, respectively	208,779	92,097
Net investment return	140,235	118,767
Insurance proceeds	32,778	-
Miscellaneous income	964	13,705
Total gains and revenue	846,032	658,760
Total public support, gains, and revenue	5,800,805	6,337,768
Expenses:		
Direct program services:		
Non-DOEA programs	904,697	875,402
Community service programs	1,856,454	2,318,969
Social services programs	374,573	384,171
Home service programs	2,194,190	2,235,536
Total direct program services	5,329,914	5,814,078
Support services:		
Management and general	480,823	440,238
Fundraising	205,164	210,638
Total support services	685,987	650,876
Total expenses	6,015,901	6,464,954
Change in Net Assets	(215,096)	(127,186)
Net Assets:		
Beginning of year	1,485,629	1,612,815
End of year	$ 1,270,533	$ 1,485,629

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2021

	Direct Program Services					Support Services		
	Non-DOEA Programs	Community Service Programs	Social Services Programs	Home Service Programs	Total Program Expenses	Management and General	Fundraising	2021 Total Expenses
Wages	$ 126,063	$ 451,907	$ 186,053	$ 34,100	$ 798,123	$ 550,317	$ 68,991	$ 1,417,431
Employee leasing and benefits	38,682	105,452	60,183	10,606	214,923	153,064	18,209	386,196
Travel	1,335	12,188	2,468	1,481	17,472	1,250	1,642	20,364
Education and training	858	282	502	-	1,642	521	1,390	3,553
Communications/postage	7,860	28,029	9,323	1,786	46,998	34,215	7,468	88,681
Utilities	2,586	17,673	2,678	989	23,926	9,186	1,428	34,540
Printing/supplies	1,865	3,287	1,852	81	7,085	3,273	3,137	13,495
Insurance and licenses	4,702	14,754	5,176	1,573	26,205	22,017	2,431	50,653
Maintenance and repair	968	10,717	152	30	11,867	15,461	57	27,385
Building costs	2,573	14,441	2,677	977	20,668	11,574	1,419	33,661
Purchased equipment	2,621	7,744	2,963	439	13,767	7,295	821	21,883
Professional, legal and accounting	69	1,547	50	10	1,676	38,430	48	40,154
Volunteer expenses	404,758	530	-	533	405,821	-	140	405,961
Sub-contractors	39,621	815,196	-	2,041,937	2,896,754	-	-	2,896,754
Program supplies	1,266	7,057	59	-	8,382	-	-	8,382
Depreciation	-	-	-	-	-	90,342	-	90,342
Interest expense	-	-	-	-	-	18,072	-	18,072
In-kind expenses	28,305	770	-	-	29,075	167,307	15,766	212,148
Other expenses	13,458	40,430	3,443	18,342	75,673	162,843	7,230	245,746
Totals	677,590	1,532,004	277,579	2,112,884	4,600,057	1,285,667	130,177	6,015,901
Allocation of Management and General Expenses	219,500	304,924	89,110	78,380	691,914	(762,678)	70,764	-
Allocation of Facilities and Maintenance Expenses	7,607	19,526	7,884	2,926	37,943	(42,166)	4,223	-
Total Expenses	$ 904,697	$ 1,856,454	$ 374,573	$ 2,194,190	$ 5,329,914	$ 480,823	$ 205,164	$ 6,015,901

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2020

	Direct Program Services					Support Services		
	Non-DOEA Programs	Community Service Programs	Social Services Programs	Home Service Programs	Total Program Expenses	Management and General	Fundraising	2020 Total Expenses
Wages	$ 130,230	$ 414,245	$ 189,022	$ 36,057	$ 769,554	$ 555,015	$ 69,361	$ 1,393,930
Employee leasing and benefits	43,956	110,639	67,444	5,193	227,232	193,996	19,689	440,917
Travel	5,318	18,693	2,907	1,983	28,901	1,076	889	30,866
Education and training	973	171	51	175	1,370	426	652	2,448
Communications/postage	9,837	26,388	9,875	2,893	48,993	34,640	12,549	96,182
Utilities	2,493	17,135	2,570	953	23,151	8,848	1,382	33,381
Printing/supplies	1,626	6,246	1,311	556	9,739	4,429	1,769	15,937
Insurance and licenses	3,998	12,675	4,352	1,202	22,227	19,023	2,021	43,271
Maintenance and repair	983	10,601	152	48	11,784	28,278	69	40,131
Building costs	2,420	17,015	2,494	928	22,857	11,487	1,345	35,689
Purchased equipment	1,935	6,038	2,447	754	11,174	10,165	1,540	22,879
Professional, legal and accounting	494	1,919	508	190	3,111	38,329	276	41,716
Volunteer expenses	393,230	2,161	50	456	395,897	-	-	395,897
Sub-contractors	25,941	1,284,716	-	2,088,846	3,399,503	-	-	3,399,503
Program supplies	1,428	5,900	9	-	7,337	-	-	7,337
Depreciation	-	-	-	-	-	89,455	-	89,455
Interest expense	-	-	-	-	-	18,899	-	18,899
In-kind expenses	16,272	7,487	-	-	23,759	155,947	7,945	187,651
Other expenses	5,046	49,476	2,402	6,126	63,050	95,214	10,601	168,865
Totals	646,180	1,991,505	285,594	2,146,360	5,069,639	1,265,227	130,088	6,464,954
Allocation of Management and General Expenses	219,877	303,443	88,943	85,581	697,844	(773,180)	75,336	-
Allocation of Facilities and Maintenance Expenses	9,345	24,021	9,634	3,595	46,595	(51,809)	5,214	-
Total Expenses	$ 875,402	$ 2,318,969	$ 384,171	$ 2,235,536	$ 5,814,078	$ 440,238	$ 210,638	$ 6,464,954

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
Cash Flows From Operating Activities:		
Change in net assets	$ (215,096)	$ (127,186)
Adjustments to reconcile change in net assets to net cash used in operating activities -		
Depreciation	90,342	89,455
Amortization	4,627	712
Realized gain on investments	(33,211)	(24,826)
Realized loss on disposal of property	876	-
Unrealized gain on investments	(10,716)	(52,238)
Changes in -		
Grants, contracts and local support receivable	(119,739)	(186,662)
Prepaid expenses	1,878	(3,593)
Accounts payable	40,424	(18,152)
Accrued expenses	(79,930)	15,108
Deposits	(114)	(186)
Amount due to grantor agency	(10,000)	(20,000)
Net cash used in operating activities	(330,659)	(327,568)
Cash Flows From Investing Activities:		
Proceeds from sales and maturities of investments	93,168	208,008
Proceeds from sales of property and equipment	8,000	-
Purchase of investments	(91,429)	(90,127)
Purchase of property and equipment	(65,035)	(13,889)
Net cash provided by (used in) investing activities	(55,296)	103,992
Cash Flows From Financing Activities:		
Borrowings under line of credit	55,258	-
Proceeds from refinance of long-term debt	95,008	-
Principal payments on long-term debt	(14,874)	(19,322)
Net cash provided by (used in) financing activities	135,392	(19,322)
Net Change in Cash and Cash Equivalents	(250,563)	(242,898)
Cash and Cash Equivalents at Beginning of Year	421,850	664,748
Cash and Cash Equivalents at End of Year	$ 171,287	$ 421,850
Supplemental Disclosure of Cash Flow Information:		
Interest paid	$ 18,072	$ 18,899
Supplemental Disclosure of Non-Cash Financing Activities:		
Capitalized loan costs	$ 14,049	$ -
Refinancing of long-term debt	$ 410,942	$ -

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose:

The Council on Aging of West Florida, Inc., (the "Council") was incorporated as a Florida not-for-profit corporation in 1972. The Corporation has no paid-in capital or shareholders and the affairs are conducted by the Board of Directors as elected by the general membership of the corporation.

The Council's primary purpose is to assist, encourage and promote the well-being of aging individuals in Escambia County and Santa Rosa County. The Council is funded by grants and contracts with the Northwest Florida Area Agency on Aging, Inc., the State of Florida, Department of Elder Affairs ("DOEA"), Department of Children and Families, the Corporation for National Community Service, the United Way of Escambia County, and Santa Rosa County. The Council also receives local financial support from Escambia County, church groups, civic clubs, program participants, foundations and individuals.

Basis of Presentation:

The accompanying financial statements of the Council, which are presented on the accrual basis of accounting, have been prepared to focus on the Council as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions.

Federal, state and local amounts received by the Council in advance of the incurrence of allowable costs or performance of services are recorded as refundable advances until such allowable costs are incurred or services are rendered.

Contributions are recognized when a donor makes an unconditional promise to give to the Council. Contributions that are restricted by a donor are reported as increases in net assets with donor restrictions. When a time restriction expires or a purpose restriction is met, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Net assets without donor restrictions represent resources generated from operations, donations without donor restrictions, and lapse of time or purpose restrictions and are not subject to donor-imposed stipulations.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents:

Cash and cash equivalents include all highly-liquid investments purchased with an original maturity of ninety days or less.

Investments:

Authorized investments consist of mutual funds carried at fair value based on quoted market prices and certificates of deposit carried at cost. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities and changes in net assets.

Grants, Contracts and Local Support Receivable:

Grants, contracts and local support receivable are stated at the amount management expects to collect from outstanding balances. As of December 31, 2021, management has determined, based on historical experience, that all amounts are fully collectible and no allowance for doubtful accounts is necessary.

Property and Equipment:

Property and equipment are recorded at cost. Donated property and equipment are recorded at their estimated market value on the date of contribution. Expenditures which equal or exceed $1,000 that materially increase values, change capacities, or extend useful lives are capitalized. Repairs and maintenance costs are charged to operations when incurred.

Depreciation is computed using the straight-line method. Estimated useful lives of property and equipment range as follows:

Buildings and improvements	10 - 30 years
Furniture, fixtures and equipment	5 - 10 years
Vehicles	5 years

Debt Issuance Costs:

Debt issuance costs are presented as a reduction of the carrying amount of debt and are amortized over the term of the debt using the straight-line method. Amortization of debt issuance costs are reported as interest expense in the statements of activities and changes in net assets.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Public Support:

Public support revenue from local governments and government grants is recorded based upon the terms of the grantor allotment which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of the services has been rendered. Such revenue is subject to audit by the grantor, and if the examination results in a deficiency of allowable expenses, the Council will be required to refund any deficiencies.

Income Taxes:

The Council is exempt from federal income taxes under Internal Revenue Service Code Section 501(c)(3). As a result, there is no provision for taxes in the accompanying financial statements.

Advertising Costs:

Advertising costs are expensed when incurred.

In-Kind Support:

The Council records various types of in-kind support. Contributed professional services are recognized if the services received create or enhance long-lived assets or require specialized skills and are provided by individuals possessing those skills, and would typically need to be purchased if the services were not provided by donation. Contributions of tangible assets are recognized at fair market value when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor and are treated as in-kind support for purposes of meeting state matching requirements. The amounts reported in the accompanying financial statements as in-kind support are offset by like amounts included in expenses.

General and Administration Expense Allocation:

Management and general expenses are allocated to various programs based on each program's percentage of direct salaries and wages to total direct salaries and wages.

Facilities Repair and Maintenance Expense Allocation:

Facilities repair and maintenance expenses are allocated to various programs based on each program's percentage of square footage occupied to total square footage of the facility.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recent Accounting Pronouncements:

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2016-02, Leases (Topic 842) ("ASU 2016-02"). The guidance in this topic supersedes the requirements in Accounting Standards Codification Topic 840, Leases. The update will require business entities to recognize lease assets and liabilities on the balance sheet and to disclose key information about leasing arrangements. A lessee would recognize a liability to make lease payments and a right-of-use asset representing its right to use the leased asset for the lease term. ASU 2016-02 is effective for fiscal years beginning after December 15, 2021. Management does not expect adoption of ASU 2016-02 to have a significant impact on the Company's financial statements.

Subsequent Events:

Management has evaluated subsequent events through May 25, 2022, which is the date the financial statements were available to be issued.

NOTE 2 - INVESTMENTS

Investments held at December 31, 2021 and 2020 are listed below:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Carrying Value
December 31, 2021				
Mutual funds	$ 749,232	$ 104,364	$ -	$ 853,596
December 31, 2020				
Mutual funds	$ 665,760	$ 93,648	$ -	$ 759,408
Certificates of deposit	52,000	-	-	52,000
Total	$ 717,760	$ 93,648	$ -	$ 811,408

At December 31, 2021 and 2020, no mutual funds were in an unrealized loss position for more than twelve months.

NOTE 2 - INVESTMENTS (Continued)

Investment return for the years ended December 31, 2021 and 2020 are summarized as follows:

	2021	2020
Interest and dividends	$ 96,308	$ 41,703
Realized gain	33,211	24,826
Unrealized gain	10,716	52,238
Net investment return	$ 140,235	$ 118,767

NOTE 3 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements*, defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The guidance establishes a fair value hierarchy about the assumptions used to measure fair value and clarifies assumptions about risk and the effect of a restriction on the sale or use of an asset.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Three levels of inputs may be used to measure fair value:

Level 1: Observable inputs such as quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The following table presents the assets carried at fair value as of December 31, 2021 and 2020:

	Level 1	Level 2	Level 3	Total
December 31, 2021				
Mutual funds	$ 853,596	$ -	$ -	$ 853,596
December 31, 2020				
Mutual funds	$ 759,408	$ -	$ -	$ 759,408

Following is a description of the valuation methodologies used for financial instruments measured at fair value:

Mutual funds - Assets are classified as Level 1 as they are traded in an active market for which closing prices are readily available.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Council believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 4 - GRANTS, CONTRACTS AND LOCAL SUPPORT RECEIVABLE

Grants, contracts and local support receivable consists of the following:

	2021	2020
Federal grants	$ 445,474	$ 296,933
State grants	258,284	280,691
Contracts	42,883	31,504
Local support	9,427	34,584
Other	29,050	21,667
Total	$ 785,118	$ 665,379

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	2021	2020
Land	$ 47,197	$ 47,197
Buildings and improvements	1,538,067	1,508,487
Vehicles	74,783	118,033
Equipment - general	21,110	21,110
Equipment - computers	58,683	51,447
Furniture and fixtures	64,419	64,419
	1,804,259	1,810,693
Accumulated depreciation	(1,123,422)	(1,095,673)
Total	$ 680,837	$ 715,020

Depreciation expense was $90,342 and $89,455 for the years ended December 31, 2021 and 2020, respectively.

NOTE 6 - LINE OF CREDIT

The Council has a line of credit with varying credit limits available with a financial institution which has no stated expiration date, carries an agreed interest rate of 1% over the financial institution's prime rate, and is secured by deposits held at the financial institution. Borrowings under the line of credit total $55,528 as of December 31, 2021. There were no outstanding borrowings under the line of credit as of December 31, 2020.

NOTE 7 - LONG-TERM DEBT

Long-term debt consists of the following:

	2021	2020
Note payable to bank, due in monthly installments, including interest at 4.25%, refinanced in 2021, secured by property and building	$ -	$ 425,188
Note payable to bank, due in monthly installments, including interest at 4.79%, through November 2026, secured by property and building	519,372	-
Less unamortized debt issuance costs	13,815	4,392
Long-term debt, less unamortized debt issuance costs	505,557	420,796
Less current portion	16,179	20,751
	$ 489,378	$ 400,045

Interest expense for the years ended December 31, 2021 and 2020 was $18,072 and $18,899, respectively.

Scheduled maturities on long-term debt are as follows:

2022	$ 16,179
2023	16,973
2024	17,740
2025	18,676
2026	449,804
	$ 519,372

NOTE 8 - SIMPLIFIED EMPLOYEE PENSION PLAN

The Council has established a Simplified Employee Pension Plan ("SEP") covering all employees who have been employed for a specific length of continuous service. The Council contributed 8% of the employee's salary to the SEP in 2020. Beginning in 2021, the Council contributes 6% of the employee's salary to the SEP. The Council's contributions to the SEP for the years ended December 31, 2021 and 2020 were $81,433 and $101,404, respectively.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

Operating Leases:

The Council leases office equipment under an operating lease expiring in December 2024. Future minimum lease payments under the operating lease at December 31, 2021 total $5,984 each year.

Rental expense for the years ended December 31, 2021 and 2020 was $5,408 and $6,243, respectively.

Dependency on Government Support:

The Council's services are funded primarily with grants from the United States Department of Health and Human Services and the State of Florida passed through the DOEA and the Northwest Florida Area Agency on Aging. A reduction in the level of future support from these agencies could have a substantial effect on the Council's programs and activities. As of December 31, 2021, management is unaware of any such reduction in future support.

Depository Risk:

The Council maintains cash balances with a financial institution and a brokerage firm. Demand deposit accounts are insured by the Federal Deposit Insurance Corporation ("FDIC") up to certain limits. At December 31, 2021, the Council had no balances held by the financial institution and brokerage firm in excess of insured limits.

COVID-19:

During the year ended December 31, 2020, Coronavirus Disease 2019 ("COVID-19") became a pandemic. The full impact of the COVID-19 outbreak continues to evolve as of the date of the report. As such, it is very uncertain as to the full magnitude that the pandemic will have on the Council. Management is actively monitoring its financial condition, liquidity, operations, and workforce. Given the evolution of the COVID-19 outbreak, the Council is not able to estimate the effects of the outbreak on its results of operations, financial condition, or liquidity.

NOTE 11 - PAYCHECK PROTECTION PROGRAM LOAN

On June 10, 2020, the Council received loan proceeds in the amount of $238,538 under the Paycheck Protection Program ("PPP"), established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The PPP loan's principal and accrued interest are forgivable to the extent that the proceeds are used for eligible purposes, subject to certain limitations, and that the Council maintains payroll levels over a twenty-four-week period following the loan date. The loan forgiveness amount may be reduced if the Council terminates employees or reduces salaries during the twenty-four-week period.

The Council incurred eligible forgivable expenses totaling $238,538 through December 31, 2020. The Council received its forgiveness notice in February 2021 and recognized $238,538 as grant revenue for the year ended December 31, 2020.

NOTE 12 - LIQUIDITY

The Council's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

Cash and cash equivalents	$ 171,287
Grants, contracts and local support receivable	785,118
Investments appropriate for current use	853,596
	$ 1,810,001

As part of the Council's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. To help manage unanticipated liquidity needs, the Council has a line of credit with varying credit limits which it could draw upon. Available credit under the line of credit totaled $532,160 at December 31, 2021.

SUPPLEMENTARY INFORMATION

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2021

	Non-DOEA Programs					
	Foster Grandparents	Senior Companions	Senior Companions-Relief	Private Pay Home Delivered Meals	Private Pay Adult Day Health Care	Total
Wages	$ 49,236	$ 33,847	$ 16,206	$ 9,814	$ 16,960	$ 126,063
Employee leasing and benefits	13,482	12,925	4,679	2,633	4,963	38,682
Travel	514	461	255	75	30	1,335
Education and training	795	53	-	2	8	858
Communications/postage	3,343	2,487	462	606	962	7,860
Utilities	534	356	98	28	1,570	2,586
Printing/supplies	791	898	68	11	97	1,865
Insurance and licenses	1,240	849	218	129	2,266	4,702
Maintenance and repair	42	29	7	17	873	968
Building costs	542	362	100	24	1,545	2,573
Purchased equipment	1,086	772	97	129	537	2,621
Professional, legal and accounting	31	22	2	2	12	69
Volunteer expenses	223,874	151,814	29,065	-	5	404,758
Sub-contractors	15,423	17,371	-	3,987	2,840	39,621
Program supplies	-	-	-	1	1,265	1,266
In-kind expenses	17,680	10,625	-	-	-	28,305
Other expenses	8,816	4,523	-	22	97	13,458
Totals	337,429	237,394	51,257	17,480	34,030	677,590
Allocation of Management and General Expenses	105,327	75,023	11,876	4,505	22,769	219,500
Allocation of Facilities and Maintenance Expenses	1,581	1,054	291	35	4,646	7,607
Total Expenses	$ 444,337	$ 313,471	$ 63,424	$ 22,020	$ 61,445	$ 904,697
Total Units	-	-	6,466	3,919	1,215	

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Community Service Programs								
	Congregate Meals	Home Delivered Meals	Nutrition Education	Outreach	Recreation	Senior Farmers Market Nutrition	Transportation	Adult Daycare/ Adult Day Healthcare/ Facility-Based Respite	Total
Wages	$ 165,654	$ 80,271	$ 8,915	$ 5,642	$ 30,434	$ -	$ 29,094	$ 131,897	$ 451,907
Employee leasing and benefits	43,618	19,106	1,806	1,185	6,038	-	6,737	26,962	105,452
Travel	6,119	4,294	84	42	1,193	-	456	-	12,188
Education and training	59	50	1	-	129	-	6	37	282
Communications/postage	13,429	5,160	85	28	1,155	-	1,631	6,541	28,029
Utilities	11,068	814	16	73	86	-	49	5,567	17,673
Printing/supplies	2,027	630	5	-	27	-	36	562	3,287
Insurance and licenses	3,290	1,549	113	135	423	-	471	8,773	14,754
Maintenance and repair	6,091	277	11	4	38	-	26	4,270	10,717
Building costs	8,042	665	16	73	84	-	62	5,499	14,441
Purchased equipment	2,785	1,633	98	51	351	-	385	2,441	7,744
Professional, legal and accounting	1,449	22	2	1	8	-	9	56	1,547
Volunteer expenses	216	279	-	-	10	-	-	25	530
Sub-contractors	349,544	424,104	-	-	-	-	-	41,548	815,196
Program supplies	889	23	-	-	2	-	3	6,140	7,057
In-kind expenses	770	-	-	-	-	-	-	-	770
Other expenses	1,258	132	1	-	104	10,800	23,562	4,573	40,430
Totals	616,308	539,009	11,153	7,234	40,082	10,800	62,527	244,891	1,532,004
Allocation of Management and General Expenses	100,167	48,732	3,276	2,048	12,449	-	20,558	117,694	304,924
Allocation of Facilities and Maintenance Expenses	1,116	1,380	28	215	173	-	146	16,468	19,526
Total Expenses	$ 717,591	$ 589,121	$ 14,457	$ 9,497	$ 52,704	$ 10,800	$ 83,231	$ 379,053	$ 1,856,454
Total Units	77,853	101,587	5,224	71	3,654	-	797	8,321	

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Social Services Programs							
	Telephone Reassurance	Case Aide	Case Management	Screening and Assessment	Screening	Caregiver Support Group	Emergency Aide	Total
Wages	$ -	$ 4,243	$ 109,738	$ 56,908	$ 15,164	$ -	$ -	$ 186,053
Employee leasing and benefits	-	1,007	39,194	17,389	2,593	-	-	60,183
Travel	-	6	1,106	1,010	346	-	-	2,468
Education and training	-	5	450	45	2	-	-	502
Communications/postage	788	54	6,666	1,360	157	298	-	9,323
Utilities	222	28	2,155	237	25	11	-	2,678
Printing/supplies	-	17	1,674	149	9	3	-	1,852
Insurance and licenses	412	68	3,466	989	209	32	-	5,176
Maintenance and repair	12	2	72	45	20	1	-	152
Building costs	219	29	2,137	256	25	11	-	2,677
Purchased equipment	160	41	1,871	686	188	17	-	2,963
Professional, legal and accounting	4	1	25	16	4	-	-	50
Volunteer expenses	-	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	-	-
Other expenses	-	3	225	22	2	720	2,471	3,443
Totals	1,817	5,505	168,831	79,117	18,745	1,093	2,471	277,579
Allocation of Management and General Expenses	6,552	1,229	46,603	26,946	6,388	1,392	-	89,110
Allocation of Facilities and Maintenance Expenses	700	83	6,331	700	35	35	-	7,884
Total Expenses	$ 9,069	$ 6,817	$ 221,765	$ 106,763	$ 25,168	$ 2,520	$ 2,471	$ 374,573
Total Units	533	4	3,240	130	777	34	-	

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Home Service Programs						
	Companionship	Emergency Alert Response	Frozen Home Delivered Meals	Homemaker	Material Aide	In-Home Respite	Volunteer
Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,100
Employee leasing and benefits	-	-	-	-	-	-	10,606
Travel	-	-	-	-	-	-	1,481
Education and training	-	-	-	-	-	-	-
Communications/postage	-	-	-	-	-	-	1,786
Utilities	-	-	-	-	-	-	989
Printing/supplies	-	-	-	-	-	-	81
Insurance and licenses	-	-	-	-	-	-	1,573
Maintenance and repair	-	-	-	-	-	-	30
Building costs	-	-	-	-	-	-	977
Purchased equipment	-	-	-	-	-	-	439
Professional, legal and accounting	-	-	-	-	-	-	10
Volunteer expenses	-	-	-	-	-	-	533
Sub-contractors	479,434	12,551	40,388	234,020	-	888,332	-
Program supplies	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	-
Other expenses	-	-	-	-	13,079	-	119
Totals	479,434	12,551	40,388	234,020	13,079	888,332	52,724
Allocation of Management and General Expenses	8,026	-	-	6,470	1,147	15,725	19,083
Allocation of Facilities and Maintenance Expenses	-	-	-	-	-	-	2,926
Total Expenses	$ 487,460	$ 12,551	$ 40,388	$ 240,490	$ 14,226	$ 904,057	$ 74,733
Total Units	28,406	13,780	-	14,100	201	51,600	-

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Home Service Programs						
	Vendor Shopping Assistance	Vendor Chore	Personal Care	Equipment	Other	Total	Total Direct Program Services
Wages	$ -	$ -	$ -	$ -	$ -	$ 34,100	$ 798,123
Employee leasing and benefits	-	-	-	-	-	10,606	214,923
Travel	-	-	-	-	-	1,481	17,472
Education and training	-	-	-	-	-	-	1,642
Communications/postage	-	-	-	-	-	1,786	46,998
Utilities	-	-	-	-	-	989	23,926
Printing/supplies	-	-	-	-	-	81	7,085
Insurance and licenses	-	-	-	-	-	1,573	26,205
Maintenance and repair	-	-	-	-	-	30	11,867
Building costs	-	-	-	-	-	977	20,668
Purchased equipment	-	-	-	-	-	439	13,767
Professional, legal and accounting	-	-	-	-	-	10	1,676
Volunteer expenses	-	-	-	-	-	533	405,821
Sub-contractors	13,804	3,825	153,178	216,405	-	2,041,937	2,896,754
Program supplies	-	-	-	-	-	-	8,382
In-kind expenses	-	-	-	-	-	-	29,075
Other expenses	-	-	-	1,868	3,276	18,342	75,673
Totals	13,804	3,825	153,178	218,273	3,276	2,112,884	4,600,057
Allocation of Management and General Expenses	-	164	5,651	22,114	-	78,380	691,914
Allocation of Facilities and Maintenance Expenses	-	-	-	-	-	2,926	37,943
Total Expenses	$ 13,804	$ 3,989	$ 158,829	$ 240,387	$ 3,276	$ 2,194,190	$ 5,329,914
Total Units	476	217	8,146	3,002	293		

OTHER REPORTS AND SCHEDULES

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

Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Council on Aging of West Florida, Inc. (the "Council") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and changes in net assets and functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 25, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during the 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.

Board of Directors
Council on Aging of West Florida, Inc.

Compliance and Other Matters

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

Purpose of this Report

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

Saltmarsh, Cleaveland & Gund

Pensacola, Florida
May 25, 2022

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

Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited the Council on Aging of West Florida, Inc.'s (the "Council") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Executive Office of the Governor's State Project Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs and state projects for the year ended December 31, 2021. The Council's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Council's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.650, Rules of the Auditor General. Those standards, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Council's compliance.

Board of Directors
Council on Aging of West Florida, Inc.

Opinion on Each Major Federal Program and State Project

In our opinion, the Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended December 31, 2021.

Report on Internal Control Over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

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

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

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

Saltmarsh Cleaveland & Gund

Pensacola, Florida
May 25, 2022

COUNCIL ON AGING OF WEST FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Contract / Grant Number	Expenditures
U.S. Department of Agriculture			
Passed through State of Florida Department of Elder Affairs:			
Senior Farmers Market Nutrition Program	10.576	M1901-6	$ 10,800
U.S. Department of Housing and Urban Development			
Passed through City of Pensacola:			
Community Development Block Grant	14.218	N/A	60,663
Passed through Escambia County:			
Community Development Block Grant	14.218	N/A	139,475
			200,138
U.S. Department of Health and Human Services			
Passed through State of Florida Department of Elder Affairs/			
Passed through Northwest Florida Area Agency on Aging:			
Aging Cluster:			
Special Programs for the Aging:			
Title III-Part B, Grants for Supportive Services and Senior Centers	93.044	AA021-E	472,500
CARES Title III-Part B, Grants for Supportive Services and Senior Centers	93.044	ACA21-E	320
Title III-Part C, Nutrition Services	93.045	AA021-E	514,507
Coronavirus Consolidated Appropriations Act (COC2)	93.045	ACV21	278,550
Nutrition Services Incentive Program	93.053	AA021-E	84,754
Total Aging Cluster			1,350,631
National Family Caregiver Support	93.052	AA021-E	381,926
CARES, Title III-Part E, Caregiver Support Program	93.052	ACA21-E	346
Corporation for National and Community Service			
Foster Grandparents/Senior Companion Cluster:			
Foster Grandparent Program	94.011	21SFHFL002	295,171
Senior Companion Program	94.016	21SCHFL005	212,142
Total Foster Grandparents/Senior Companion Cluster			507,313
U.S. Department of Homeland Security			
Emergency Food and Shelter National Board Program	97.024	N/A	5,850
Total Federal Awards			$ 2,457,004

Note: This schedule is presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

COUNCIL ON AGING OF WEST FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2021

State Grantor/Pass-through Grantor/Project Title	CSFA Number	Contract / Grant Number	Expenditures
State Grants and Aids Appropriations			
Passed through State of Florida Department of Elder Affairs/			
Passed through Northwest Florida Area Agency on Aging:			
Tobacco Settlement Trust Funds:			
Community Care for the Elderly	65.010	AC020-E/AC021	$ 1,036,933
Alzheimer's Respite Services	65.004	AZ020-E/AZ021	584,423
Relief	65.006	AR020-E/AR021	58,190
			1,679,546
State Grants and Aids Appropriations			
Passed through State of Florida Department of Elder Affairs/			
Passed through Northwest Florida Area Agency on Aging:			
General Revenues:			
Home Care for the Elderly - Case Management	65.001	AH020-E/AH021	16,130
Home Care for the Elderly - Subsidies	65.001	AH020-E/AH021	134,331
			150,461
Total State Financial Assistance			$ 1,830,007

Note: This schedule is presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

COUNCIL ON AGING OF WEST FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

A. SUMMARY OF AUDIT RESULTS

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the Council on Aging of West Florida, Inc.

2. No significant deficiencies in internal control relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statements of the Council on Aging of West Florida, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies relating to the audit of the major federal award programs and state projects are reported in the Independent Auditor's Report on Compliance for Each Major Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General.

5. The auditor's report on compliance for major federal award programs and state projects for the Council on Aging of West Florida, Inc. expresses an unmodified opinion.

6. There are no audit findings relative to the major federal programs and state projects for the Council on Aging of West Florida, Inc. which are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance and Chapter 10.656, Rules of the Auditor General.

7. The programs/projects tested as major were:

   Federal Programs
   Aging Cluster: Special Programs for the Aging
   Title III Part B - Grants for Supportive Services and Senior Centers (CFDA No. 93.044).
   Title III Part C - Nutrition Services (CFDA No. 93.045).
   Nutrition Services Incentive Program (CFDA No. 93.053).

   State Projects
   Community Care for the Elderly (CSFA No. 65.010).
   Alzheimer's Respite Services (CSFA No. 65.004).

8. The threshold for distinguishing Type A and B programs was $750,000 for major federal programs and $549,002 for major state projects.

9. Council on Aging of West Florida, Inc. was determined to be a low-risk auditee pursuant to the Uniform Guidance.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS

None

D. FINDINGS AND QUESTIONED COSTS - MAJOR STATE PROJECTS

None

In accordance with Rules of the Auditor General, Section 10.656(3)(e), no management letter is required because there were no findings required to be reported in the management letter.

COUNCIL ON AGING OF WEST FLORIDA, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2021

There were no prior audit findings.

In accordance with Rules of the Auditor General 10.656(3)(d)5, no summary schedule of prior audit findings is required because there were no prior audit findings related to federal programs or state projects.

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

COUNCIL ON AGING OF WEST FLORIDA, INC.

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

DECEMBER 31, 2020 AND 2019

COUNCIL ON AGING OF WEST FLORIDA, INC.

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

DECEMBER 31, 2020 AND 2019

CONTENTS

	PAGE
Independent Auditor's Report	1
Audited Financial Statements:	
Statements of Financial Position	3
Statements of Activities and Changes in Net Assets	4
Statements of Functional Expenses	5
Statements of Cash Flows	7
Notes to Financial Statements	8
Supplementary Information:	
Combining Schedule of Functional Expenses	18
Other Reports and Schedules:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	23
Independent Auditor's Report on Compliance for Each Major Program and State Project and on Internal Control Over Compliance required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General	25
Schedule of Expenditures of Federal Awards	27
Schedule of Expenditures of State Financial Assistance	28
Schedule of Findings and Questioned Costs	29
Summary Schedule of Prior Audit Findings	31

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the Council on Aging of West Florida, Inc., (the "Council") (a nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Board of Directors
Council on Aging of West Florida, Inc.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Council as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining schedule of functional expenses is presented for purposes of additional analysis, and is not a required part of the financial statements. The accompanying schedules 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 as required by Chapter 10.650, Rules of the Auditor General, are presented for purposes of additional analysis and also are not required parts of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2021, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
June 1, 2021

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2020 AND 2019

ASSETS

	2020	2019
Current Assets:		
Cash and cash equivalents	$ 421,850	$ 664,748
Investments	811,408	852,225
Grants, contracts and local support receivable	665,379	478,717
Prepaid expenses	7,369	3,776
Total current assets	1,906,006	1,999,466
Property and Equipment	715,020	790,586
Other Assets	5,048	5,048
Total Assets	$ 2,626,074	$ 2,795,100

LIABILITIES AND NET ASSETS

Current Liabilities:		
Current portion of long-term debt	$ 20,751	$ 19,889
Current portion of amount due to grantor agency	10,000	20,000
Accounts payable	534,254	552,406
Accrued expenses	160,969	145,861
Deposits	14,426	14,612
Total current liabilities	740,400	752,768
Other Liabilities:		
Long-term debt, less current portion	400,045	419,517
Amount due to grantor agency, less current portion	-	10,000
Total other liabilities	400,045	429,517
Total Liabilities	1,140,445	1,182,285
Commitments and Contingencies	--	--
Net Assets Without Donor Restrictions	1,485,629	1,612,815
Total Liabilities and Net Assets	$ 2,626,074	$ 2,795,100

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020	2019
Public Support, Gains, and Revenue:		
Public support:		
Grants	$ 5,047,746	$ 4,318,168
Contracts	234,463	582,994
Local support	209,148	213,451
In-kind	187,651	283,011
Total public support	5,679,008	5,397,624
Gains and Revenue:		
Project income	163,806	320,566
Contributions and fundraising	270,385	302,157
Special events, less costs of direct benefits to donors of $295 and $15,852 in 2020 and 2019, respectively	92,097	157,314
Net investment return	118,767	135,958
Miscellaneous income	13,705	18,646
Total gains and revenue	658,760	934,641
Total public support, gains, and revenue	6,337,768	6,332,265
Expenses:		
Direct program services:		
Non-DOEA programs	875,402	997,048
Community service programs	2,318,969	2,129,725
Social services programs	384,171	550,559
Home service programs	2,235,536	2,292,057
Total direct program services	5,814,078	5,969,389
Support services:		
Management and general	440,238	308,604
Fundraising	210,638	264,041
Total support services	650,876	572,645
Total expenses	6,464,954	6,542,034
Change in Net Assets	(127,186)	(209,769)
Net Assets:		
Beginning of year	1,612,815	1,822,584
End of year	$ 1,485,629	$ 1,612,815

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2020

	Direct Program Services					Support Services		
	Non-DOEA Programs	Community Service Programs	Social Services Programs	Home Service Programs	Total Program Expenses	Management and General	Fundraising	2020 Total Expenses
Wages	$ 130,230	$ 414,245	$ 189,022	$ 36,057	$ 769,554	$ 555,015	$ 69,361	$ 1,393,930
Employee leasing and benefits	43,956	110,639	67,444	5,193	227,232	193,996	19,689	440,917
Travel	5,318	18,693	2,907	1,983	28,901	1,076	889	30,866
Education and training	973	171	51	175	1,370	426	652	2,448
Communications/postage	9,837	26,388	9,875	2,893	48,993	34,640	12,549	96,182
Utilities	2,493	17,135	2,570	953	23,151	8,848	1,382	33,381
Printing/supplies	1,626	6,246	1,311	556	9,739	4,429	1,769	15,937
Insurance and licenses	3,998	12,675	4,352	1,202	22,227	19,023	2,021	43,271
Maintenance and repair	983	10,601	152	48	11,784	28,278	69	40,131
Building costs	2,420	17,015	2,494	928	22,857	11,487	1,345	35,689
Purchased equipment	1,935	6,038	2,447	754	11,174	10,165	1,540	22,879
Professional, legal and accounting	494	1,919	508	190	3,111	38,329	276	41,716
Volunteer expenses	393,230	2,161	50	456	395,897	-	-	395,897
Sub-contractors	25,941	1,284,716	-	2,088,846	3,399,503	-	-	3,399,503
Program supplies	1,428	5,900	9	-	7,337	-	-	7,337
Depreciation	-	-	-	-	-	89,455	-	89,455
Interest expense	-	-	-	-	-	18,899	-	18,899
In-kind expenses	16,272	7,487	-	-	23,759	155,947	7,945	187,651
Other expenses	5,046	49,476	2,402	6,126	63,050	95,214	10,601	168,865
Totals	646,180	1,991,505	285,594	2,146,360	5,069,639	1,265,227	130,088	6,464,954
Allocation of Management and General Expenses	219,877	303,443	88,943	85,581	697,844	(773,180)	75,336	-
Allocation of Facilities and Maintenance Expenses	9,345	24,021	9,634	3,595	46,595	(51,809)	5,214	-
Total Expenses	$ 875,402	$ 2,318,969	$ 384,171	$ 2,235,536	$ 5,814,078	$ 440,238	$ 210,638	$ 6,464,954

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2019

	Direct Program Services					Support Services		
	Non-DOEA Programs	Community Service Programs	Social Services Programs	Home Service Programs	Total Program Expenses	Management and General	Fundraising	2019 Total Expenses
Wages	$ 123,593	$ 523,414	$ 178,714	$ 29,179	$ 854,900	$ 535,474	$ 64,099	$ 1,454,473
Employee leasing and benefits	42,057	136,703	65,887	4,376	249,023	197,330	17,030	463,383
Travel	9,077	21,044	8,887	941	39,949	6,834	2,160	48,943
Education and training	715	2,021	1,374	-	4,110	2,047	821	6,978
Communications/postage	7,385	26,618	9,183	2,681	45,867	44,065	7,750	97,682
Utilities	2,847	18,484	2,935	1,090	25,356	10,126	1,581	37,063
Printing/supplies	2,806	7,742	1,244	1,065	12,857	4,862	5,405	23,124
Insurance and licenses	3,794	11,362	3,889	992	20,037	17,962	1,774	39,773
Maintenance and repair	3,482	21,748	138	61	25,429	38,293	67	63,789
Building costs	2,235	16,673	2,291	851	22,050	10,170	1,235	33,455
Purchased equipment	2,695	7,003	2,585	961	13,244	9,292	1,394	23,930
Professional, legal and accounting	13,613	21,043	488	182	35,326	25,705	264	61,295
Volunteer expenses	438,599	1,439	187	1,544	441,769	4	-	441,773
Sub-contractors	65,080	890,106	-	2,155,465	3,110,651	-	-	3,110,651
Program supplies	4,230	17,000	-	368	21,598	-	-	21,598
Depreciation	-	-	-	-	-	90,184	-	90,184
Interest expense	-	-	-	-	-	19,657	-	19,657
In-kind expenses	41,557	15,205	130,282	-	187,044	64,802	31,165	283,011
Other expenses	3,294	70,261	43,521	5,672	122,748	51,144	47,380	221,272
Totals	767,059	1,807,866	451,605	2,205,428	5,231,958	1,127,951	182,125	6,542,034
Allocation of Management and General Expenses	219,639	295,250	88,283	82,647	685,819	(761,961)	76,142	-
Allocation of Facilities and Maintenance Expenses	10,350	26,609	10,671	3,982	51,612	(57,386)	5,774	-
Total Expenses	$ 997,048	$ 2,129,725	$ 550,559	$ 2,292,057	$ 5,969,389	$ 308,604	$ 264,041	$ 6,542,034

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020	2019
Cash Flows From Operating Activities:		
Change in net assets	$ (127,186)	$ (209,769)
Adjustments to reconcile change in net assets to net cash used in operating activities -		
Depreciation	89,455	90,184
Amortization	712	712
Donated assets	-	(30,572)
Realized (gain) loss on investments	(24,826)	3,174
Unrealized gain on investments	(52,238)	(97,001)
Changes in -		
Grants, contracts and local support receivable	(186,662)	75,206
Prepaid expenses	(3,593)	(1,514)
Accounts payable	(18,152)	14,993
Accrued expenses	15,108	21,144
Refundable advances	-	(15,708)
Deposits	(186)	(641)
Amount due to grantor agency	(20,000)	(20,000)
Net cash used in operating activities	(327,568)	(169,792)
Cash Flows From Investing Activities:		
Proceeds from sales and maturities of investments	208,008	212,867
Purchase of investments	(90,127)	(215,344)
Purchase of property and equipment	(13,889)	(39,482)
Net cash provided by (used in) investing activities	103,992	(41,959)
Cash Flows From Financing Activities:		
Principal payments on long-term debt	(19,322)	(18,566)
Net Change in Cash and Cash Equivalents	(242,898)	(230,317)
Cash and Cash Equivalents at Beginning of Year	664,748	895,065
Cash and Cash Equivalents at End of Year	$ 421,850	$ 664,748
Supplemental Disclosure of Cash Flow Information:		
Interest paid	$ 18,899	$ 19,657
Supplemental Disclosure of Non-Cash Investing Activities:		
Donated assets	$ -	$ 30,572

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose:

The Council on Aging of West Florida, Inc., (the "Council") was incorporated as a Florida not-for-profit corporation in 1972. The Corporation has no paid-in capital or shareholders and the affairs are conducted by the Board of Directors as elected by the general membership of the corporation.

The Council's primary purpose is to assist, encourage and promote the well-being of aging individuals in Escambia County and Santa Rosa County. The Council is funded by grants and contracts with the Northwest Florida Area Agency on Aging, Inc., the State of Florida, Department of Elder Affairs ("DOEA"), Department of Children and Families, the Corporation for National Community Service, the United Way of Escambia County, and Santa Rosa County. The Council also receives local financial support from Escambia County, church groups, civic clubs, program participants, foundations and individuals.

Basis of Presentation:

The accompanying financial statements of the Council, which are presented on the accrual basis of accounting, have been prepared to focus on the Council as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions.

Federal, state and local amounts received by the Council in advance of the incurrence of allowable costs or performance of services are recorded as refundable advances until such allowable costs are incurred or services are rendered.

Contributions are recognized when a donor makes an unconditional promise to give to the Council. Contributions that are restricted by a donor are reported as increases in net assets with donor restrictions. When a time restriction expires or a purpose restriction is met, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Net assets without donor restrictions represent resources generated from operations, donations without donor restrictions, and lapse of time or purpose restrictions and are not subject to donor-imposed stipulations.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents:

Cash and cash equivalents include all highly-liquid investments purchased with an original maturity of ninety days or less.

Investments:

Authorized investments consist of mutual funds carried at fair value based on quoted market prices and certificates of deposit carried at cost. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities and changes in net assets.

Grants, Contracts and Local Support Receivable:

Grants, contracts and local support receivable are stated at the amount management expects to collect from outstanding balances. As of December 31, 2020, management has determined, based on historical experience, that all amounts are fully collectible and no allowance for doubtful accounts is necessary.

Property and Equipment:

Property and equipment are recorded at cost. Donated property and equipment are recorded at their estimated market value on the date of contribution. Expenditures which equal or exceed $1,000 that materially increase values, change capacities, or extend useful lives are capitalized. Repairs and maintenance costs are charged to operations when incurred.

Depreciation is computed using the straight-line method. Estimated useful lives of property and equipment range as follows:

Buildings and improvements	10 - 30 years
Furniture, fixtures and equipment	5 - 10 years
Vehicles	5 years

Debt Issuance Costs:

Debt issuance costs are presented as a reduction of the carrying amount of debt and are amortized over the term of the debt using the straight-line method. Amortization of debt issuance costs are reported as interest expense in the statements of activities and changes in net assets.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Public Support:

Public support revenue from local governments and government grants is recorded based upon the terms of the grantor allotment which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of the services has been rendered. Such revenue is subject to audit by the grantor, and if the examination results in a deficiency of allowable expenses, the Council will be required to refund any deficiencies.

Income Taxes:

The Council is exempt from federal income taxes under Internal Revenue Service Code Section 501(c)(3). As a result, there is no provision for taxes in the accompanying financial statements.

Advertising Costs:

Advertising costs are expensed when incurred.

In-Kind Support:

The Council records various types of in-kind support. Contributed professional services are recognized if the services received create or enhance long-lived assets or require specialized skills and are provided by individuals possessing those skills, and would typically need to be purchased if the services were not provided by donation. Contributions of tangible assets are recognized at fair market value when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor and are treated as in-kind support for purposes of meeting state matching requirements. The amounts reported in the accompanying financial statements as in-kind support are offset by like amounts included in expenses.

General and Administration Expense Allocation:

Management and general expenses are allocated to various programs based on each program's percentage of direct salaries and wages to total direct salaries and wages.

Facilities Repair and Maintenance Expense Allocation:

Facilities repair and maintenance expenses are allocated to various programs based on each program's percentage of square footage occupied to total square footage of the facility.

Subsequent Events:

Management has evaluated subsequent events through June 1, 2021, which is the date the financial statements were available to be issued.

NOTE 2 - INVESTMENTS

Investments held at December 31, 2020 and 2019 are listed below:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Carrying Value
December 31, 2020				
Mutual funds	$ 665,760	$ 93,648	$ -	$ 759,408
Certificates of deposit	52,000	-	-	52,000
Total	$ 717,760	$ 93,648	$ -	$ 811,408
December 31, 2019				
Mutual funds	$ 628,815	$ 50,476	$ (9,066)	$ 670,225
Certificates of deposit	182,000	-	-	182,000
Total	$ 810,815	$ 50,476	$ (9,066)	$ 852,225

At December 31, 2020, no mutual funds were in an unrealized loss position for more than twelve months. Mutual funds with a carrying value of $236,062 had been in an unrealized loss position for more than twelve months at December 31, 2019.

Investment return for the years ended December 31, 2020 and 2019 are summarized as follows:

	2020	2019
Interest and dividends	$ 41,703	$ 42,131
Realized gain (loss)	24,826	(3,174)
Unrealized gain	52,238	97,001
Net investment return	$ 118,767	$ 135,958

NOTE 3 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements*, defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The guidance establishes a fair value hierarchy about the assumptions used to measure fair value and clarifies assumptions about risk and the effect of a restriction on the sale or use of an asset.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Three levels of inputs may be used to measure fair value:

Level 1: Observable inputs such as quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The following table presents the assets carried at fair value as of December 31, 2020 and 2019:

	Level 1	Level 2	Level 3	Total
December 31, 2020				
Mutual funds	$ 759,408	$ -	$ -	$ 759,408
December 31, 2019				
Mutual funds	$ 670,225	$ -	$ -	$ 670,225

Following is a description of the valuation methodologies used for financial instruments measured at fair value:

Mutual funds - Assets are classified as Level 1 as they are traded in an active market for which closing prices are readily available.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Council believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 4 - GRANTS, CONTRACTS AND LOCAL SUPPORT RECEIVABLE

Grants, contracts and local support receivable consists of the following:

	2020	2019
Federal grants	$ 296,933	$ 200,741
State grants	280,691	159,899
Contracts	31,504	92,401
Local support	34,584	4,553
Other	21,667	21,123
Total	$ 665,379	$ 478,717

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	2020	2019
Land	$ 47,197	$ 47,197
Buildings and improvements	1,508,487	1,498,071
Vehicles	118,033	118,033
Equipment - general	21,110	21,110
Equipment - computers	51,447	49,235
Furniture and fixtures	64,419	63,157
	1,810,693	1,796,803
Accumulated depreciation	(1,095,673)	(1,006,217)
Total	$ 715,020	$ 790,586

Depreciation expense was $89,455 and $90,184 for the years ended December 31, 2020 and 2019, respectively.

NOTE 6 - LINE OF CREDIT

The Council has a line of credit with varying credit limits available with a financial institution which has no stated expiration date, carries an agreed interest rate of 1% over the financial institution's prime rate, and is secured by deposits held at the financial institution. There were no outstanding borrowings under the line of credit as of December 31, 2020 and 2019.

NOTE 7 - LONG-TERM DEBT

Long-term debt consists of the following:

	2020	2019
Note payable to bank, due in monthly installments, including interest at 4.25%, through August 2026, secured by property and building	$ 425,188	$ 444,511
Less unamortized debt issuance costs	4,392	5,105
Long-term debt, less unamortized debt issuance costs	420,796	439,406
Less current portion	20,751	19,889
	$ 400,045	$ 419,517

Interest expense for the years ended December 31, 2020 and 2019 was $18,899 and $19,657, respectively.

Scheduled maturities on long-term debt are as follows:

2021	$ 20,751
2022	21,649
2023	22,587
2024	23,565
2025	24,589
Thereafter	312,047
	$ 425,188

NOTE 8 - AMOUNT DUE TO GRANTOR AGENCY

A program review by the Corporation for National and Community Services ("CNCS") found disallowed costs totaling $60,000 for the Foster Grandparent program. The Council entered into a promissory note with CNCS and agreed to repay the amount in twelve quarterly installments of $5,000 starting in July 2018 and ending in April 2021.

NOTE 9 - SIMPLIFIED EMPLOYEE PENSION PLAN

The Council has established a Simplified Employee Pension Plan ("SEP") covering all employees who have been employed for a specific length of continuous service. The Council contributes 8% of the employee's salary to the SEP. The Council's contributions to the SEP for the years ended December 31, 2020 and 2019 were $101,404 and $107,164, respectively.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

Operating Leases:

The Council leases office equipment under an operating lease expiring in December 2024. Future minimum lease payments under the operating lease at December 31, 2020 total $5,984 each year.

Rental expense for the years ended December 31, 2020 and 2019 was $6,243 and $9,340, respectively.

Dependency on Government Support:

The Council's services are funded primarily with grants from the United States Department of Health and Human Services and the State of Florida passed through the DOEA and the Northwest Florida Area Agency on Aging. A reduction in the level of future support from these agencies could have a substantial effect on the Council's programs and activities. As of December 31, 2020, management is unaware of any such reduction in future support.

Depository Risk:

The Council maintains cash balances with a financial institution and a brokerage firm. Demand deposit accounts are insured by the Federal Deposit Insurance Corporation ("FDIC") up to certain limits. At December 31, 2020, the Council had $75,787 held by the financial institution and brokerage firm in excess of insured limits.

COVID-19:

During the year ended December 31, 2020, Coronavirus Disease 2019 ("COVID-19") became a pandemic. The full impact of the COVID-19 outbreak continues to evolve as of the date of the report. As such, it is very uncertain as to the full magnitude that the pandemic will have on the Council. Management is actively monitoring its financial condition, liquidity, operations, and workforce. Given the evolution of the COVID-19 outbreak, the Council is not able to estimate the effects of the outbreak on its results of operations, financial condition, or liquidity.

NOTE 11 - PAYCHECK PROTECTION PROGRAM LOAN

On June 10, 2020, the Council received loan proceeds in the amount of $238,538 under the Paycheck Protection Program ("PPP"), established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The PPP loan's principal and accrued interest are forgivable to the extent that the proceeds are used for eligible purposes, subject to certain limitations, and that the Council maintains payroll levels over a twenty-four-week period following the loan date. The loan forgiveness amount may be reduced if the Council terminates employees or reduces salaries during the twenty-four-week period.

The Council has incurred eligible forgivable expenses totaling $238,538 through December 31, 2020. The Council received its forgiveness notice in February 2021, and as a result recognized $238,538 as grant revenue for the year ended December 31, 2020.

NOTE 12 - LIQUIDITY

The Council's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

Cash and cash equivalents	$ 421,850
Grants, contracts and local support receivable	665,379
Investments appropriate for current use	811,408
	$ 1,898,637

As part of the Council's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. To help manage unanticipated liquidity needs, the Council has a line of credit with varying credit limits which it could draw upon. Available credit under the line of credit totaled $689,259 at December 31, 2020.

SUPPLEMENTARY INFORMATION

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2020

	Non-DOEA Programs					
	Foster Grandparents	Senior Companions	Senior Companions-Relief	Private Pay Home Delivered Meals	Private Pay Adult Day Health Care	Total
Wages	$ 50,183	$ 36,892	$ 18,629	$ 9,942	$ 14,584	$ 130,230
Employee leasing and benefits	14,726	14,479	6,441	2,548	5,762	43,956
Travel	2,715	1,975	440	139	49	5,318
Education and training	206	719	-	-	48	973
Communications/postage	4,877	3,092	231	649	988	9,837
Utilities	515	343	95	27	1,513	2,493
Printing/supplies	749	577	34	12	254	1,626
Insurance and licenses	1,078	740	188	123	1,869	3,998
Maintenance and repair	26	17	5	25	910	983
Building costs	501	334	92	20	1,473	2,420
Purchased equipment	419	284	78	21	1,133	1,935
Professional, legal and accounting	103	68	19	2	302	494
Volunteer expenses	224,527	145,784	22,905	-	14	393,230
Sub-contractors	7,601	12,634	-	3,486	2,220	25,941
Program supplies	-	-	-	-	1,428	1,428
In-kind expenses	9,977	6,295	-	-	-	16,272
Other expenses	3,444	1,146	263	28	165	5,046
Totals	321,647	225,379	49,420	17,022	32,712	646,180
Allocation of Management and General Expenses	108,007	73,908	11,926	4,535	21,501	219,877
Allocation of Facilities and Maintenance Expenses	1,942	1,295	358	43	5,707	9,345
Total Expenses	$ 431,596	$ 300,582	$ 61,704	$ 21,600	$ 59,920	$ 875,402
Total Units	-	-	4,755	3,652	3,312	

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Community Service Programs								
	Congregate Meals	Home Delivered Meals	Nutrition Education	Outreach	Recreation	Senior Farmers Market Nutrition	Transportation	Adult Daycare/ Adult Day Healthcare/ Facility-Based Respite	Total
Wages	$ 170,123	$ 74,845	$ 8,152	$ 4,460	$ 31,021	$ -	$ 29,828	$ 95,816	$ 414,245
Employee leasing and benefits	47,085	16,496	1,427	1,029	6,247	-	6,598	31,757	110,639
Travel	7,107	9,389	171	60	1,427	-	539	-	18,693
Education and training	-	-	-	-	-	-	-	171	171
Communications/postage	12,098	4,429	44	28	1,315	-	1,666	6,808	26,388
Utilities	10,793	748	17	70	97	-	47	5,363	17,135
Printing/supplies	3,264	1,054	14	-	93	-	32	1,789	6,246
Insurance and licenses	2,882	1,386	108	114	408	-	455	7,322	12,675
Maintenance and repair	6,811	491	13	4	53	-	3	3,226	10,601
Building costs	10,989	597	13	68	81	-	46	5,221	17,015
Purchased equipment	775	919	18	52	166	-	91	4,017	6,038
Professional, legal and accounting	722	90	2	14	13	-	9	1,069	1,919
Volunteer expenses	5	2,106	-	-	-	-	-	50	2,161
Sub-contractors	381,294	876,071	-	-	-	-	-	27,351	1,284,716
Program supplies	823	12	-	-	2	-	1	5,062	5,900
In-kind expenses	7,487	-	-	-	-	-	-	-	7,487
Other expenses	3,021	15,059	1	-	41	5,440	22,668	3,246	49,476
Totals	665,279	1,003,692	9,980	5,899	40,964	5,440	61,983	198,268	1,991,505
Allocation of Management and General Expenses	107,167	48,544	3,359	2,016	12,934	-	18,477	110,946	303,443
Allocation of Facilities and Maintenance Expenses	1,371	1,695	34	264	247	-	179	20,231	24,021
Total Expenses	$ 773,817	$ 1,053,931	$ 13,373	$ 8,179	$ 54,145	$ 5,440	$ 80,639	$ 329,445	$ 2,318,969
Total Units	91,356	193,287	8,230	196	3,421	-	675	11,396	

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Social Services Programs						
	Case Aid	Case Management	Screening and Assessment	Screening	Caregiver Support Group	Emergency Aide	Total
Wages	$ 4,802	$ 109,866	$ 58,276	$ 16,078	$ -	$ -	$ 189,022
Employee leasing and benefits	1,278	44,141	19,500	2,525	-	-	67,444
Travel	13	1,308	855	731	-	-	2,907
Education and training	1	45	5	-	-	-	51
Communications/postage	51	8,301	1,318	66	139	-	9,875
Utilities	27	2,288	228	27	-	-	2,570
Printing/supplies	11	1,177	96	21	6	-	1,311
Insurance and licenses	58	3,175	896	202	21	-	4,352
Maintenance and repair	1	115	11	25	-	-	152
Building costs	26	2,227	222	19	-	-	2,494
Purchased equipment	25	2,183	218	21	-	-	2,447
Professional, legal and accounting	5	456	45	2	-	-	508
Volunteer expenses	1	45	4	-	-	-	50
In-kind expenses	-	-	-	-	-	-	-
Other expenses	6	549	55	1	617	1,174	2,402
Totals	6,305	175,884	81,730	19,718	783	1,174	285,594
Allocation of Management and General Expenses	1,176	52,912	26,960	6,467	1,428	-	88,943
Allocation of Facilities and Maintenance Expenses	102	8,629	860	43	-	-	9,634
Total Expenses	$ 7,583	$ 237,425	$ 109,550	$ 26,228	$ 2,211	$ 1,174	$ 384,171
Total Units	40	3,726	887	924	24	-	-

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Home Service Programs						
	Companionship	Emergency Alert Response	Frozen Home Delivered Meals	Homemaker	Material Aide	In-Home Respite	Volunteer
Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ 36,057
Employee leasing and benefits	-	-	-	-	-	-	5,193
Travel	-	-	-	-	-	-	1,983
Education and training	-	-	-	-	-	-	175
Communications/postage	-	-	-	-	-	-	2,893
Utilities	-	-	-	-	-	-	953
Printing/supplies	-	-	-	-	-	-	556
Insurance and licenses	-	-	-	-	-	-	1,202
Maintenance and repair	-	-	-	-	-	-	48
Building costs	-	-	-	-	-	-	928
Purchased equipment	-	-	-	-	-	-	754
Professional, legal and accounting	-	-	-	-	-	-	190
Volunteer expenses	-	-	-	-	-	-	456
Sub-contractors	520,097	12,939	52,549	319,543	-	795,288	-
Program supplies	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	-
Other expenses	-	-	-	-	1,537	-	481
Totals	520,097	12,939	52,549	319,543	1,537	795,288	51,869
Allocation of Management and General Expenses	12,682	-	-	9,490	420	23,768	15,873
Allocation of Facilities and Maintenance Expenses	-	-	-	-	-	-	3,595
Total Expenses	$ 532,779	$ 12,939	$ 52,549	$ 329,033	$ 1,957	$ 819,056	$ 71,337
Total Units	31,290	14,339	-	19,589	20	47,090	-

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Home Service Programs						
	Vendor Pest Control	Vendor Chore	Personal Care	Equipment	Other	Total	Total Direct Program Services
Wages	$ -	$ -	$ -	$ -	$ -	$ 36,057	$ 769,554
Employee leasing and benefits	-	-	-	-	-	5,193	227,232
Travel	-	-	-	-	-	1,983	28,901
Education and training	-	-	-	-	-	175	1,370
Communications/postage	-	-	-	-	-	2,893	48,993
Utilities	-	-	-	-	-	953	23,151
Printing/supplies	-	-	-	-	-	556	9,739
Insurance and licenses	-	-	-	-	-	1,202	22,227
Maintenance and repair	-	-	-	-	-	48	11,784
Building costs	-	-	-	-	-	928	22,857
Purchased equipment	-	-	-	-	-	754	11,174
Professional, legal and accounting	-	-	-	-	-	190	3,111
Volunteer expenses	-	-	-	-	-	456	395,897
Sub-contractors	-	5,178	184,136	199,116	-	2,088,846	3,399,503
Program supplies	-	-	-	-	-	-	7,337
In-kind expenses	-	-	-	-	-	-	23,759
Other expenses	1,446	-	-	-	2,662	6,126	63,050
Totals	1,446	5,178	184,136	199,116	2,662	2,146,360	5,069,639
Allocation of Management and General Expenses	-	-	6,971	16,377	-	85,581	697,844
Allocation of Facilities and Maintenance Expenses	-	-	-	-	-	3,595	46,595
Total Expenses	$ 1,446	$ 5,178	$ 191,107	$ 215,493	$ 2,662	$ 2,235,536	$ 5,814,078
Total Units	20	293	9,926	3,004	1095		

OTHER REPORTS AND SCHEDULES

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

Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Council on Aging of West Florida, Inc. (the "Council") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 1, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during the 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.

Board of Directors
Council on Aging of West Florida, Inc.

Compliance and Other Matters

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

Purpose of this Report

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

Saltmarsh Cleaveland & Gund

Pensacola, Florida
June 1, 2021

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

Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited the Council on Aging of West Florida, Inc.'s (the "Council") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Executive Office of the Governor's State Project Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs and state projects for the year ended December 31, 2020. The Council's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Council's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.650, Rules of the Auditor General. Those standards, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Council's compliance.

Board of Directors
Council on Aging of West Florida, Inc.

Opinion on Each Major Federal Program and State Project

In our opinion, the Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
June 1, 2021

COUNCIL ON AGING OF WEST FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Contract / Grant Number	Expenditures
U.S. Department of Agriculture			
Passed through State of Florida Department of Elder Affairs:			
Senior Farmers Market Nutrition Program	10.576	M1901-6	$ 5,440
U.S. Department of Housing and Urban Development			
Passed through City of Pensacola:			
Community Development Block Grant	14.218	N/A	68,611
Passed through Escambia County:			
Community Development Block Grant	14.218	N/A	35,250
			103,861
U.S. Department of Treasury			
Passed through Escambia County:			
Coronavirus Relief Fund	21.019	N/A	13,106
Passed through Santa Rosa County:			
Coronavirus Relief Fund	21.019	N/A	152,064
			165,170
U.S. Department of Health and Human Services			
Passed through State of Florida Department of Elder Affairs/			
Passed through Northwest Florida Area Agency on Aging:			
Aging Cluster:			
Special Programs for the Aging:			
Title III-Part B, Grants for Supportive Services and Senior Centers	93.044	AA020-E	240,989
CARES Title III-Part B, Grants for Supportive Services and Senior Centers	93.044	ACA20-E	214,476
Title III-Part C, Nutrition Services	93.045	AA020-E	369,555
CARES, Title III-Part C, Nutrition Services	93.045	ACA20-E	617,319
Families First Act, COVID-19 Nutrition Services	93.045	AA020-E	338,490
Nutrition Services Incentive Program	93.053	AA020-E	102,114
Total Aging Cluster			1,882,943
National Family Caregiver Support	93.052	AA020-E	88,346
CARES, Title III-Part E, Caregiver Support Program	93.052	ACA20-E	151,290
Corporation for National and Community Service			
Foster Grandparents/Senior Companion Cluster:			
Foster Grandparent Program	94.011	18SFSFL001	297,166
Senior Companion Program	94.016	18SCSFL001	209,293
Total Foster Grandparents/Senior Companion Cluster			506,459
U.S. Department of Homeland Security			
Emergency Food and Shelter National Board Program	97.024	N/A	17,670
Total Federal Awards			$ 2,921,179

Note: This schedule is presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

Note: The Council does not have an indirect cost agreement nor use the 10% de minimis indirect cost rate

COUNCIL ON AGING OF WEST FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2020

State Grantor/Pass-through Grantor/Project Title	CSFA Number	Contract / Grant Number	Expenditures
State Grants and Aids Appropriations			
Passed through State of Florida Department of Elder Affairs/			
Passed through Northwest Florida Area Agency on Aging:			
Tobacco Settlement Trust Funds:			
Community Care for the Elderly	65.010	AC020-E	$ 1,128,677
Alzheimer's Respite Services	65.004	AZ020-E	505,653
Relief	65.006	AR020-E	42,672
			1,677,002
State Grants and Aids Appropriations			
Passed through State of Florida Department of Elder Affairs/			
Passed through Northwest Florida Area Agency on Aging:			
General Revenues:			
Home Care for the Elderly - Case Management	65.001	AH020-E	24,582
Home Care for the Elderly - Subsidies	65.001	AH020-E	186,444
			211,026
Total State Financial Assistance			$ 1,888,028

Note: This schedule is presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

COUNCIL ON AGING OF WEST FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

A. SUMMARY OF AUDIT RESULTS

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the Council on Aging of West Florida, Inc.

2. No significant deficiencies in internal control relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statements of the Council on Aging of West Florida, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies relating to the audit of the major federal award programs and state projects are reported in the Independent Auditor's Report on Compliance for Each Major Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General.

5. The auditor's report on compliance for major federal award programs and state projects for the Council on Aging of West Florida, Inc. expresses an unmodified opinion.

6. There are no audit findings relative to the major federal programs and state projects for the Council on Aging of West Florida, Inc. which are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance and Chapter 10.656, Rules of the Auditor General.

7. The programs/projects tested as major were:

   Federal Programs
   Aging Cluster: Special Programs for the Aging
   Title III Part B - Grants for Supportive Services and Senior Centers (CFDA No. 93.044).
   Title III Part C - Nutrition Services (CFDA No. 93.045).
   Nutrition Services Incentive Program (CFDA No. 93.053).

   State Projects
   Community Care for the Elderly (CSFA No. 65.010).

8. The threshold for distinguishing Type A and B programs was $750,000 for major federal programs and $566,409 for major state projects.

9. Council on Aging of West Florida, Inc. was determined to be a low-risk auditee pursuant to the Uniform Guidance.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS

None

D. FINDINGS AND QUESTIONED COSTS - MAJOR STATE PROJECTS

None

In accordance with Rules of the Auditor General, Section 10.656(3)(e), no management letter is required because there were no findings required to be reported in the management letter.

COUNCIL ON AGING OF WEST FLORIDA, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2020

There were no prior audit findings.

In accordance with Rules of the Auditor General 10.656(3)(d)5, no summary schedule of prior audit findings is required because there were no prior audit findings related to federal programs or state projects.

General Fund 001

EComfort

5

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

APPLICATION CHECKLIST (Required)

_x_ Submit a fully completed Agency Funding Request Application

_x_ Submit a copy of your organization's current W-9

_x_ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

__x Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.

_x_ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: ____**Ecomfort, Inc.**_____

Agency Address: ___**2202 North Pace Blvd. Pensacola, Fl 32505**_____

_____

Program Name for which funding is being requested: _**Ecomfort Soup Kitchen**_____

Amount Requested: $___**$15,000.00**_____

Program Contact: **Sylvia Tisdale**_____

Contact Email: __**sylviatisdale1951@gmail.com**_____ Contact Phone: (**850**) **572-5761**

25-Word Description of Program: **Ecomfort's Soup Kitchen program provides hot meals, food distribution, and vital document assistance to the homeless and vulnerable residents in Escambia County.**

How many years has your organization been providing services in the County? ___**17**_____

How many years has your organization received funding from the County? _____**3**_____

Explain how receiving funds from the County would have a significant impact on your organization: **_The funds received will significantly advance our mission of assisting the hungry, homeless, and vulnerable, allowing us to extend our support to more individuals and families in Englewood and the surrounding communities.**

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: _$5,000.00_____

Briefly discuss how last year's funds were used? **The funds were used to support the Ecomfort Soup Kitchen program and resource center by acquiring food trucks, purchasing food from Feeding the Gulf Coast, and assisting individuals in obtaining birth certificates and Florida identifications.**

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County?

Our program has provided essential services such as daily meals, food distribution, and assistance with vital documents. These efforts significantly impacted the citizens of Escambia County particularly those facing economic challenges.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

The funding we are requesting will cover food purchases, operating supplies, and expenses for obtaining Florida identification and birth certificates for eligible individuals. Our program conducts drive-through and walk up food distribution twice weekly and serves hot meals daily. Additionally, our resource center facilitates the acquisition of vital records for eligible individuals and provides assistance with referrals to other organizations. Located in the heart of the West Pensacola community, specifically in zip code 32505, our program serves as a crucial asset to the county. It addresses the core need of the Englewood community, which often grapples with poverty, homelessness, substance abuse, crime, and unemployment. As a safe haven for senior citizens, youth, and the needy, our program plays a pivotal role in supporting and uplifting the marginalized populations within the county, ultimately contributing the overall well-being of Escambia County residents.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: _N/A_____

_____

_____

_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:

We partner with multiple local organizations, including Pensacola Caring Hearts, Brownsville Community Center, Waterfront Rescue Mission, and Opening Doors of NW Florida. Many of their clients also utilize our services. We collaborate closely with these agencies to exchange referrals and manage food overflow effectively.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program.

Since 2007, Ecomfort has been dedicated to serving homeless and needy individuals. What sets us apart from similar agencies is our inclusive approach – we welcome all individuals whether they have identification or not, and offer both walk-in and appointment-based services. Our daily mission is to combat hunger, homelessness, and hopelessness, recognizing their profound impact on individuals' physical and emotional well-being.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: _____%
- Percentage for direct programming costs: **_100**_____%

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

We will continue our existing efforts of seeking foundation grants, fundraising and individual donations.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. N/A

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY22	FY23	FY24	% Change
1. Reduce Food Insecurities in Escambia County by 1%	14%	12.7%	11.6%	8.66%
2.				%
3.				%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1.Number of Families helped monthly	6,000
2. Number of pounds of food distributed monthly	15,000
3.	

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1. Number of families helped monthly	4,000
2. Number of pounds of food distributed monthly	12,000
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$34,940.00	$ 50,000.00	$60,000.00
Programmatic Income	$	$	$
County Funding/Direct Contribution	$ 5,000	$ 5,000.00	$ 15,000.00
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$ 0.00	$	$
Federal Funding	$ 0.00	$	$
Memberships	$ 0.00	$	$
Investment Income	$ 0.00	$	$
Other Income (b)	$ 16,541.00	$ 25,000.00	$ 25,000.00
Total Income	$ 56,481.00	$ 80,000.00	$ 100,000.00
	$	$	$
	$	$	$

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _____

_____

_____

_____

_____

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. _____

Other Income includes refunds and returns to Ecomfort, Inc. from ESG-CV3 Federal Funding, and United Way of West Florida FY 22-23 Funding.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff			
Salaries and Wages	$ 0.00	$0.00	$0.00
Employee Benefits	$ 0.00	$ 0.00	$ 0.00
Professional Services	$ 1,675.00	$ 2,000.00	$ 2,000.00
Contractual Services	$ 2,600.00	$ 5,000.00	$ 5,000.00
Travel Expenses	$ 0.00	$ 0.00	$ 0.00
Facilities and Equipment	$ 18,436.00	$ 20,000.00	$ 25,000.00
Communication	$ 1,966.00	$ 2,000.00	$ 2,000.00
Postage and Freight	$ 1,523.00	$ 1,500.00	$ 1,500.00
Repair and Maintenance	$ 1,500.00	$ 1,500.00	$ 1,500.00
Printing and Binding	$ 2,137.00	$ 2,500.00	$ 2,500.00
Marketing and Promotion	$ 0.00	$ 0.00	$ 0.00
Fuel	$ 470.00	$ 1,500	$ 2,000.00
Supplies	$ 2,500.00	$ 10,000.00	$ 15,000.00
Event Expenses	$	$	$
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 17,575.00	$ 34,000.00	$ 43,500.00
Total Expenses	$ 50,382.00	$ 80,000.00	$ 100,000.00
Net Income - (Revenue minus Expense)	$ 6,099.00	$ 0.00	$ 0.00

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. _____

_____

_____

_____

_____

(b) Please explain any request listed in the "Other Expenses" line item. _

Other expenses include purchase of weekly food trucks from Feeding the Gulf Coast as well as other food items; cost of ordering birth certificates and Florida identifications for eligible Escambia County Residents.

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? **_Calendar**_____
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements.

   Discrepancy is due to our Financials being based on a calendar year and the Expense Table based on a Fiscal Year
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds?

   Net Income Use for CY 2023 is to help with expenses in CY 2023 purchase of food trucks, supplies for food distribution and meals, as well as assistance with birth certificates and Florida Identifications.
4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
N/A		$
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. **$8,000.00**_____

   _____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

   _____**No**_____

   _____

   Does your organization require background checks from volunteers and staff? **No**

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____N/A_____

1. What is your agency's Strategic Plan? _____

   _____

_____

_____

_____

_____

_____

_____

2. How many jobs were created this year over last year by zip code? _____

_____

_____

_____

_____

_____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____

   _____

   _____

   _____

   _____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

   _____

   _____

   _____

   _____

3. Was there any increase in membership for the local chambers? _____

   _____

   _____

   _____

4. What are your agency's statistics on business creation and minority businesses by zip code? _____

   _____

   _____

   _____

5. Can we reduce the taxpayer subsidy? _____

   _____

   _____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Sylvia Tisdale_____
Name

Executive Director_____4/1/24
Title Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
EComfort, Inc

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see Instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
P.O. Box 1564

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, FL 32591

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
			–			–				

or

Employer identification number
2	0	–	8	6	6	5	5	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** ▶ Sylvia E. Tisdale **Date** ▶ 6/26/2023

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 02 2015

ECOMFORT INC
6250 COLLEGE PKWY
PENSACOLA, FL 32504-7903

Employer Identification Number:
20-8665559
DLN:
26053486002225
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
March 25, 2015
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Based on the information you submitted on your application, we approved your request for reinstatement under Section 7 of Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is the submission date of your application.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar

Federal
Tax Return

EComfort Inc.

2022

John Pharr CPA LLC
105 East Gregory Square
Pensacola, FL 32502
Phone: (850) 435-8844
support@pharrcpa.com

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: EComfort Inc.
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 2202 N Pace Blvd
Room/suite:
City or town: Pensacola
State: FL
ZIP code: 32505
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 20-8665559

E Telephone number: (850) 572-5761

G Gross receipts $: 128,178

F Name and address of principal officer: Sylvia Tisdale 2300 N Pace Blvd, Pensacola, FL 32505

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number:

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ((insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2014

M State of legal domicile: FL

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: The Corporation is organized to provide nutritional food, housing, and educational training, exclusively for the underprivileged.		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	
	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	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	65,167	128,178
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	65,167	128,178
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	1,100
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	70,467	120,902
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	70,467	122,002
	19	Revenue less expenses. Subtract line 18 from line 12	-5,300	6,176

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	5,672	11,848
	21	Total liabilities (Part X, line 26)	0	0
	22	Net assets or fund balances. Subtract line 21 from line 20	5,672	11,848

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: Sylvia Tisdale — Date:
Type or print name and title: Owner

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
John Pharr	John Pharr	4/10/2023		P01382990

Firm's name: John Pharr CPA LLC — Firm's EIN: 54-2118136
Firm's address: 105 East Gregory Square, Pensacola, FL 32502 — Phone no.: (850) 435-8844

May the IRS discuss this return with the preparer shown above? See instructions ☒ 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 . . . . . ☐

1 Briefly describe the organization's mission:

The Corporation is organized to provide nutritional food, housing, and educational training, exclusively for the underprivileged. Our mission is to help people create new lives by alleviating hunger and homeless and illiteracy by developing relationships and guidance in a Christian atmosphere.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 116,250 including grants of $ 128,178) (Revenue $)

Providing free food and clothing for individuals in need. Provide free hot meals every weekday morning for needy individuals. Provide free holiday meals to senior citizens. Provide free meals during the summer through the Feed a Kid program. Work with community clean ups to clean the environment. Provide referral information for the needy.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 116,250

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		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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	0		
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 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .	4a		X
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . .	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . . . 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		X

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*
Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☐

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	9		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		X
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official.	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed FL

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

Sylvia Tisdale (850) 572-5761

2300 N Pace Blvd, Pensacola, FL 32505

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Janetta Dukes	2.00									
Director	2.00	X								
(2) Travis Thompkins	2.00									
Director	2.00	X								
(3) Joshua Tisdale	2.00									
Director	2.00	X								
(4) Karen Lessard	2.00									
Director	2.00	X								
(5) Kim Corner	2.00									
Director	2.00	X								
(6) Calvin Avant	2.00									
President	2.00			X						
(7) Rebecca Hale	2.00									
Secretary	2.00			X						
(8) Timothy Greer	2.00									
Treasurer	2.00			X						
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								0	0	0
c **Total from continuation sheets to Part VII, Section A**								0	0	0
d **Total (add lines 1b and 1c)**								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

			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
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	128,178				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			128,178			
Program Service Revenue			Business Code					
	2a				0			
	b				0			
	c				0			
	d				0			
	e				0			
	f	All other program service revenue			0			
	g	**Total.** Add lines 2a–2f			0			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			0			
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0 / 0				
	d	Net rental income or (loss)			0			
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0 / 0				
	b	Less: cost or other basis and sales expenses	7b	0 / 0				
	c	Gain or (loss)	7c	0 / 0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a	0				
	b	Less: cost of goods sold	10b	0				
	c	Net income or (loss) from sales of inventory			0			
Miscellaneous Revenue			Business Code					
	11a				0			
	b				0			
	c				0			
	d	All other revenue			0			
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions.			128,178	0	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,100	1,100		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	0		0	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	0			
11	Fees for services (nonemployees):				
a	Management	4,000		4,000	
b	Legal	0			
c	Accounting	1,675		1,675	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	10,450	10,450	0	
12	Advertising and promotion	0			
13	Office expenses	77		77	
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	1,000	1,000		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0	0	0	0
23	Insurance	0			
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	Reimbursement	12,210	12,210		
b	Facilities & Equipment	24,357	24,357		
c	Food Bank	10,617	10,617		
d	Operations	53,450	53,450		
e	All other expenses ID's and Birth Certificates	3,066	3,066		
25	**Total functional expenses.** Add lines 1 through 24e	122,002	116,250	5,752	0
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	5,672	1	11,848
	2	Savings and temporary cash investments	0	2	
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	0	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	
	9	Prepaid expenses and deferred charges	0	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 0			
	b	Less: accumulated depreciation — 10b: 0	0	10c	0
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	5,672	16	11,848
Liabilities	17	Accounts payable and accrued expenses	0	17	
	18	Grants payable	0	18	
	19	Deferred revenue	0	19	
	20	Tax-exempt bond liabilities	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	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	0	22	
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	0	27	
	28	Net assets with donor restrictions	0	28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31	Retained earnings, endowment, accumulated income, or other funds	5,672	31	11,848
	32	Total net assets or fund balances	5,672	32	11,848
	33	Total liabilities and net assets/fund balances	5,672	33	11,848

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	128,178
2	Total expenses (must equal Part IX, column (A), line 25)	2	122,002
3	Revenue less expenses. Subtract line 2 from line 1	3	6,176
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,672
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,848

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		X
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
EComfort Inc.	20-8665559

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 0

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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

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.")	24,600	34,300	73,618	65,167	128,178	325,863
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	24,600	34,300	73,618	65,167	128,178	325,863
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						325,863

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	24,600	34,300	73,618	65,167	128,178	325,863
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 **Total support.** Add lines 7 through 10						325,863

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	100.00%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	100.00%

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☒

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 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.")						0
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						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6.)						0

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	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

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	0.00%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	0.00%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	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	0	0
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	0	0

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	0	0
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	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0	0
6 Multiply line 5 by 0.035.	6	0	0
7 Recoveries of prior-year distributions	7	0	0
8 **Minimum Asset Amount** (add line 7 to line 6)	8	0	0

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		0
2 Enter 0.85 of line 1.	2		0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		0
4 Enter greater of line 2 or line 3.	4		0
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		0

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	0
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	0
10	Line 8 amount divided by line 9 amount	10	0.000

	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			0
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 0			
b	From 2018 0			
c	From 2019 0			
d	From 2020 0			
e	From 2021 0			
f	**Total** of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2022 distributable amount			0
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2022 from Section D, line 7: $ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2022 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
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.		0	
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			0
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2018 0			
b	Excess from 2019 0			
c	Excess from 2020 0			
d	Excess from 2021 0			
e	Excess from 2022 0			

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 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
EComfort Inc.	20-8665559

Form 990, Part IV, Line 11B: Form 990 is available for review upon request

Form 990, Part IV, Line 2: Joshua Tisdale is Sylvia Tisdale's son.

Name of the organization	Employer identification number
EComfort Inc.	20-8665559

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer	EIN or SSN
EComfort Inc.	20-8665559

Name and title of officer or person subject to tax

Sylvia Tisdale — Owner

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12) . . .	1b	128,178
2a	**Form 990-EZ** check here	[ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here . . .	[ ]	**b Total tax** (Form 1120-POL, line 22).	3b	
4a	**Form 990-PF** check here	[ ]	**b Tax based on investment income** (Form 990-PF, Part V, line 5) . .	4b	
5a	**Form 8868** check here	[ ]	**b Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	[ ]	**b Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here	[ ]	**b Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	[ ]	**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	[ ]	**b Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here	[ ]	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) EComfort Inc., (EIN) 20-8665559 and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize John Pharr CPA LLC (**ERO firm name**) to enter my PIN 62664 (**Enter five numbers, but do not enter all zeros**) as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 59544512268 (**Do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature John Pharr Date 4/10/2023

ERO Must Retain This Form—See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Ecomfort, Inc.

Profit and Loss

January - December 2023

	TOTAL
Revenue	
43450 Individ, Business Contributions	54,940.79
Other Income	21,540.35
Total Revenue	**$76,481.14**
GROSS PROFIT	**$76,481.14**
Expenditures	
60105 Assistance	1,935.05
60140 Donation	300.00
60150 Food Bank - Homeless	4,227.12
60155 Food Supplies	12,049.67
60900 Business Expenses	867.41
60930 Expense Reimbursments	16,400.00
62100 Contract Services	2,600.00
62105 Grant Writing	500.00
62110 Accounting Fees	475.00
62120 Bookkeeping	1,200.00
62800 Facilities and Equipment	675.00
62825 Building repairs/upgrade	9,000.00
62880 Real Estate Taxes	120.32
62890 Rent, Parking, Utilities	500.00
65020 Postage, Mailing Service	1,523.00
65030 Printing and Copying	2,137.14
65040 Supplies	801.80
65070 Cable	1,965.79
65075 Gas	465.72
65095 Trash/Waste Container	1,697.12
65200 Vehicle	30.89
65210 Maintenance	275.31
65240 Registration	43.75
Bank Charges & Fees	70.00
Insurance	1,657.15
Office Supplies & Software	99.99
Purchases	10,800.00
Rent & Lease	6,000.00
Repairs & Maintenance	772.18
Taxes & Licenses	94.45
Utilities	6,496.06
Total Expenditures	**$85,779.92**
NET OPERATING REVENUE	**$ -9,298.78**

Ecomfort, Inc.

Profit and Loss

January - December 2023

	TOTAL
Other Revenue	
47300 Refunds and Return	58.24
Total Other Revenue	**$58.24**
NET OTHER REVENUE	**$58.24**
NET REVENUE	**$ -9,240.54**

ECOMFORT INC
Profit & Loss
January through December 2022

	Jan - Dec 22	
Ordinary Income/Expense		
Income		
43400 · Direct Public Support		
43410 · Corporate Contributions	5,000.00	
43450 · Individ, Business Contributions	82,561.36	
Total 43400 · Direct Public Support		87,561.36
44800 · Indirect Public Support		
44820 · United Way, CFC Contributions	2,437.50	
Total 44800 · Indirect Public Support		2,437.50
46400 · Other Types of Income		96.80
Total Income		90,095.66
Expense		
60900 · Business Expenses		
60920 · Business Registration Fees	61.25	
Total 60900 · Business Expenses		61.25
60921 · Business Check Fee		15.00
61000 · Expense Reimbursement		12,210.21
62100 · Contract Services		
62110 · Accounting Fees	1,675.00	
62120 · Director of Services	4,000.00	
62150 · Outside Contract Services	10,450.00	
Total 62100 · Contract Services		16,125.00
62700 · Donations		1,100.00
62800 · Facilities and Equipment		
62840 · Equip Rental and Maintenance	2,295.76	
62850 · Equipment	4,826.04	
62880 · Rent Paid to Epps CC	6,000.00	
62890 · Rent, Parking, Utilities		
62895 · ECUA	255.70	
62896 · Gas	474.23	
62897 · Electric	2,384.55	
62890 · Rent, Parking, Utilities - Other	8,121.06	
Total 62890 · Rent, Parking, Utilities	11,235.54	
Total 62800 · Facilities and Equipment		24,357.34
65000 · Operations		
65010 · Books, Subscriptions, Reference	397.77	
65020 · Postage, Mailing Service	1,431.40	
65030 · Printing and Copying	3,335.05	
65040 · Supplies	43,969.81	
65050 · Telephone, Telecommunications	2,879.80	
65060 · Vehicle Maintenance	869.98	
65061 · Fuel Cost	565.87	
Total 65000 · Operations		53,449.68
65035 · Food Bank		10,616.92
65200 · Specific Expenses for Others		
65210 · Birth Certificate	2,666.30	
65230 · Identification Cards	400.00	
Total 65200 · Specific Expenses for Others		3,066.30
68300 · Travel and Meetings		
68310 · Conference, Convention, Meeting	1,000.00	
Total 68300 · Travel and Meetings		1,000.00

ECOMFORT INC
Profit & Loss
January through December 2022

	Jan - Dec 22
Total Expense	122,001.70
Net Ordinary Income	-31,906.04
Other Income/Expense	
Other Income	
70010 · Refunds and Returns	48,081.88
91000 · Transfer Funds	683.35
Total Other Income	48,765.23
Net Other Income	48,765.23
Net Income	**16,859.19**

ECOMFORT INC
Profit & Loss
January through December 2021

	Jan - Dec 21
Ordinary Income/Expense	
Income	
43400 · Direct Public Support	
43450 · Individ, Business Contributions	61,355.00
Total 43400 · Direct Public Support	61,355.00
Total Income	61,355.00
Expense	
60900 · Business Expenses	
60920 · Business Registration Fees	228.45
Total 60900 · Business Expenses	228.45
60921 · Business Check Fee	30.25
61000 · Expense Reimbursement	17,950.00
62100 · Contract Services	
62110 · Accounting Fees	450.00
62150 · Outside Contract Services	5,280.00
Total 62100 · Contract Services	5,730.00
62800 · Facilities and Equipment	
62840 · Equip Rental and Maintenance	8,510.01
62850 · Equipment	5,017.64
62880 · Rent Paid to Epps CC	1,005.00
62890 · Rent, Parking, Utilities	
62895 · ECUA	293.92
62896 · Gas	495.32
62897 · Electric	4,095.92
62890 · Rent, Parking, Utilities - Other	1,941.61
Total 62890 · Rent, Parking, Utilities	6,826.77
Total 62800 · Facilities and Equipment	21,359.42
65000 · Operations	
65020 · Postage, Mailing Service	246.35
65030 · Printing and Copying	1,501.43
65040 · Supplies	12,325.51
65050 · Telephone, Telecommunications	4,980.18
65060 · Vehicle Maintenance	252.09
65061 · Fuel Cost	146.49
Total 65000 · Operations	19,452.05
65035 · Food Bank	4,225.35
65095 · Truck Rental - Food bank	713.51
65100 · Other Types of Expenses	
65120 · Insurance - Liability, D and O	777.68
Total 65100 · Other Types of Expenses	777.68
Total Expense	70,466.71
Net Ordinary Income	-9,111.71
Other Income/Expense	
Other Income	
70010 · Refunds and Returns	3,811.91
Total Other Income	3,811.91
Net Other Income	3,811.91
Net Income	**-5,299.80**

General Fund 001

Gulf Coast Veterans' Advocacy Council

6

BOARD OF COUNTY COMMISSIONERS
ESCAMBIA COUNTY, FLORIDA

OFFICE OF MANAGEMENT
& BUDGET SERVICES
221 PALAFOX PLACE,
SUITE 440
PENSACOLA, FL 32502
Phone: (850) 595-4960
Fax: (850) 595-4810
www.myescambia.com

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County



FISCAL YEAR 2025

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

_x_ Submit a fully completed Agency Funding Request Application

_x_ Submit a copy of your organization's current W-9

_x_ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

_x_ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.

_n/a_ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: **Gulf Coast Veterans Advocacy Council, Inc. (GCVAC)**

Agency Address: **1603 North 58th Ave. Pensacola, FL 32506**

Program Name for which funding is being requested**:**

Gulf Coast Veterans Advocacy Council, Inc. (GCVAC)Support to Veterans and their Families.

Amount Requested: **$30,000**
We are requesting an increase in funding because our costs have almost doubled over the years.

Program Contact: Joseph L, Herring CEO & Vernon Watson CFO

Contact Email: josephherring.gcvac@gmail.com or vwatson.gcvac@gmail.com

Contact Phone: (850) 346-3996 or (850) 293-5007

25-Word Description of Program:

In collaboration with the Gulf Coast Veteran Health Care System, elected federal, state, and local government officials, family members, community service organizations, and the veterans themselves, our goal is to assist all veterans with emphasis on disabled veterans that can't help themselves. We facilitate programs to help homelessness or unhoused among veterans; our goal is to see that every veteran receives the mental and physical care they deserve; implement programs to help veterans reintegrate back into the community; develop programs for women veterans with services directed towards meeting their needs; establish intervention programs that prevent incarceration of veterans. Veteran's Benefits Program, a Veteran Resources Program, a Veterans Court Program, an Opioid Prevention Program, a Veteran Stand Down Program, a Service Community Relations Program, and a Female Veterans Outreach Program.

How many years has your organization been providing services in the County?

16 Years

How many years has your organization received funding from the County?

6 Years

Explain how receiving funds from the County would have a significant impact on your organization:

Funds will be used to support programs such as Veteran Homeless Stand-down, Veterans Opioid Prevention Program, Women Veterans Program, Disabled Veteran Program, Veteran Memorial Service, Veteran Stand Down and the Veterans Day Parade, etc. Funds will support programs cost and expenses occurred during the operation and supplies needed for operation. The impact of receiving funding from the County has helped to sustain the continuing rise of cost of services as well as operational cost to maintain productivity in services. Since the GCVAC is an all-unpaid volunteer organization and depends on funds from donations the funding will be used exclusively to pay the cost and expense of implementing all GCVAC programs and activities that directly help veterans.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: **$11,875.00**.

Briefly discuss how last year's funds were used?

The funding was used to provide services at NAS Pensacola Barrancas National Cemetery on Memorial Day to pay respect to Veterans and their families of those who have given the ultimate sacrifice for this County. We held a Homeless Veterans Stand Down at Brownsville Community Center to provide services to Veterans with the support from the Community Business and Partners in conjunction of services from the Veterans Administration JACC with all their departments to include suicide prevention, Funds were also used to pay the expenses of the annual Veterans Day Parade held downtown on Veterans Day with all Veterans organization participating as well as other organizations and Community business and partners. Funds were used to help supplement materials and supplies for other Veteran programs initiatives. More importantly, we provided day-to-day service to Veterans with assistance on service-connected claims to the VA; we assisted in registering veterans in e-benefits, as well as helped veteran fight claims that were denied with supported documents. We assisted with health issues at the VA. Our goal is to see that every veteran receives the mental and physical care they deserve. We have trained and certified Veteran Service Officers to assist with Veteran’s needs.

Briefly discuss the County’s Return on Investment relative to last year’s funding? In other words, what impact did your program have on the citizens of Escambia County?

We have provided services in helping over 300 Unhoused Veterans with clothing and food. Assisted over 400 Veteran filing of claim for disability and follow up with CFR compliances. Helped active-duty families with assistance for support in the community during their assignment of duty station at NAS, Corry, Whiting Field, and Eglin Air Force Base. We used our Veteran’s Benefits programs to help veteran file claims for benefits and healthcare. We used our Veterans Court program to assist with legal issues. We used our Opioid Prevention program to counsel and assist veterans with issues. We conduct a monthly roundtable to assist female veterans with their unique concerns.

- Provided approximately 100 Veterans and their families with support services with benefits and assistance with VA health care needs.
- We used our four (4) trained Veteran Services Officers (VSO) to advise and assist Veteran’s needs.
- Created the followings: Veteran's Benefits Program, Veteran Resources Program, Veteran's Court Program, Opioid Prevention Program, and a Female Veterans Outreach Program

- Made Veteran and families aware of available Covid Testing and Vaccination
- We have helped relieve the County Veteran office backlog by counseling and advising to Veterans.

Return-on-investment is that we provide services on a day-to-day basis to assist veterans and their families for referrals of food, shelter referrals, educational needs, medical assistance, etc.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

Since the GCVAC is an all-unpaid volunteer organization and depends on funds from donations the funding will be used to pay the cost and expense of implementing all GCVAC programs that directly help veterans. Funds will be used to support programs such as Veteran Homeless Stand-down, Veterans Opioid Prevention Program, Women Veterans Program, Disabled Veteran Program, etc. Support of programs cost, and expenses occurred during the facilitating of cost of operation and supplies needed to for operation for veterans' programs, events and services. Not do GCVAC have programs and services for helping veterans but also conduct events in the community such as an annual Memorial Service at Barrancas National Cemetery, Veteran's Standdown, and the Veteran Day Parade.

We are respectfully requesting an increase in funds this year because of the soaring cost over the years. Since our initial request from the County in 2017, costs have risen about 50% to put on these annual events. Please seriously consider our requested increase.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: N/A

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:

We have partnered with:

- Pensacola State College,
- HER Foundation,
- Veteran Memorial Park,
- NAS Barrancas National Cemetery

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program

We have been serving this community for the past (17) years and are well respected by other veterans' organizations and are one of the leading organizations to assist Veterans needs on a continuous basis.

We can partner with Escambia County Veterans Services and assist the County to serve more than 42,000 veterans and their families' county wide to help veterans obtain benefits, help with Veteran legal matters, and help with Veteran opioid prevention program, etc. The GCVAC has trained and certified Veteran Service Officers that can assist the County VSO with the overall County's Veterans program.

What we do different than other veteran's programs are that we are 100% volunteer staffed, and receive support from the VA, DOD, all other veteran organizations, and community partners to help successfully expedite our programs. And most of our volunteers are veterans themselves.

What makes our program more successful than other peer agencies is that our focus is not on membership, but to assist the needs of all veterans that are members of other agencies, nonmember of GCVAC, and we do not charge membership fees to be serviced by our organization.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

Percentage for salaries/administrative costs:1**0**% (administrative cost no salaries)
Percentage for direct programming costs: **90**% (program costs, materials, supplies, and fees)

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

We receive support and sponsorship donations directly from the public each year to assist along with the funding from the county to be used in our general funds. We request and receive donations from our corporate partners, local businesses, individuals, and volunteers who give out of pocket donations and community support.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

N/A

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. We do not receive duplication of funds from other Local non-profit organizations.

To my knowledge, there is no duplication of funding. There are no non-profit donations. Since we are an all-donation funded organization, we solicit donations from the private sector and the community.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY22	FY23	FY24 YTD as of 3/31/2024	% Change
1. Number of Veterans & Families Helped	15,636	15,220	3,759	%
2. Number of Veterans Helped with Benefits and Health Care.	1,356	1,268	1,560	%

3. Helped during Homeless Veterans Stand Down with Services, clothing. Health Care, Food & Referrals Sources on site attendance with one stop one shop.	820	1,630	2,830	%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Number of Veterans and families helped	18,000
2. Present Events for Veterans and their Families *Veterans Day Parade-Number of Veteran Attendees: 5,000 *Veterans Day Parade-Number of Citizen Attendees: 8,000 *Veterans Day Parade-Number of Organizations Participating: 300 *Homeless Veterans Stand Down: 3000	 5,000 8,000 300 3,000
3. Provide support for Veteran Benefits/VA Health Care System Registration *Number of Veterans helped w/benefits and healthcare	2,000

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1. Number of Veterans and families helped	18,000
2. Present Events for Veterans and their Families *Veterans Day Parade-Number of Veteran Attendees *Veterans Day Parade-Number of Citizen Attendees *Veterans Day Parade-Number of Organizations Participating *Homeless Veterans Stand Down	 5,000 8,000 300 3,000
3. Provide support for Veteran Benefits/VA Health Care System Registration *Number of Veterans helped w/benefits and healthcare	2,000

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE

	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$35,000	$37,000	$39,000
Programmatic Income	$	$	$
County Funding/Direct Contribution	$11,875	$11,875	$30,000
County Funding by Other Source (a)	$	$ 3,500	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$46,875	$52,375	$ 69,000
	$	$	$
	$	$	$

Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _

- County Commissioner District 2 Discretionary funds _____$2,500
- County Commissioner District 3 Discretionary funds $1,000

Please explain by Fiscal Year any amount listed in the "Other Income" line item.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	73	120	133
Salaries and Wages	$	$	$
Employee Benefits	$	$	$
Professional Services	$	$	$
Contractual Services	$15,000	$15,000	$15,000
Travel Expenses	$	$	$
Rentals and Leases	$6,827	$9,600	$9,600
Communication	$2,000	$2,500	$2,500
Postage and Freight	$125	$250	$ 250
Repair and Maintenance	$	$	$
Printing and Binding	$2,000	$2,500	$2,500
Marketing and Promotion	$	$	$
Fuel	$	$	$
Supplies	$5,000	6,500	7,500
Event Expenses	$4,000	$7,000	8,500
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$11,000	$16,000	$18,000
Total Expenses	$45,952	$59,350	$ 63,850
Net Income - (Revenue minus Expense)	$923	$6,975	$5,150

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

NONE

Please explain any request listed in the "Other Expenses" line item. _____

NONE

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year?

Calendar Year

Please explain any discrepancies in the Expense Table and your agency's Financial Statements_____

None

Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds?

Leftover funds will be used to continue the program for the ensuring year.

Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
*N/A		$
*N/A		$
*N/A		$
*N/A		$
*N/A		$

***There are no paid employees, all volunteers. No Board members or Officers are paid**.

Please provide the total amount of cash and investments on hand

We average about $12,000 in the bank from month to month.

Does your organization charge fees for services? If so, provide a list of fees charged.

No fees are charged for services.

2. Does your organization require background checks from volunteers and staff?

No

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A:

What is your agency's Strategic Plan: N/A

How many jobs were created this year over last year by zip code? N/A

What is the net cost per job created? N/A

ADDITIONAL QUESTIONS (Economic Development)

N/A

1. What was done by your agency to address the "Pockets of Poverty"? _____
2. Did your agency receive any grants? List the amount and a detailed use of the fund
3. Was there any increase in membership for the local chambers
4. What are your agency's statistics on business creation and minority businesses by zip code
5. Can we reduce the taxpayer subsidy?

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Vernon Watson
Name

CFO 3/20/2024
Title Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Gulf Coast Veterans Advocacy Council, Inc.

2 Business name/disregarded entity name, if different from above

1603 North 58th Ave. Pensacola, FL 32506-3475

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶ IRS Recolonized 501(c)(3)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

8	0	–	0	3	6	6	3	4	5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person ▶** _____ **Date ▶** 03/01/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248156166
Feb. 04, 2015 LTR 4168C 0
80-0366346 000000 00
00016795
BODC: TE

GULF COAST VETERANS ADVOCACY
COUNCIL INC
% ADMINISTRATIVE OFFICE
1603 N 58TH AVE
PENSACOLA FL 32506

026690

Employer Identification Number: 80-0366346
Person to Contact: Mr. Galluppi
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 26, 2015, 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 September 2010.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248156166
Feb. 04, 2015 LTR 4168C 0
80-0366346 000000 00
00016796

GULF COAST VETERANS ADVOCACY
COUNCIL INC
% ADMINISTRATIVE OFFICE
1603 N 58TH AVE
PENSACOLA FL 32506

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Doris P. Kenwright

Doris Kenwright, Operation Mgr.
Accounts Management Operations 1

EDNA M SANDERS
156 OVERLOOK DR
PENSACOLA, FL 32503

May 7, 2024

GULF COAST VETERANS ADVOCACY COUNCIL INC
1603 NORTH 58TH AVE
PENSACOLA, FL 32506

Dear GULF COAST VETERANS ADVOCACY COUNCIL INC,

Thank you for choosing our firm to prepare your income tax returns for tax year 2023. This letter confirms the services we will provide.

We will prepare your federal and state returns for tax year 2023 based on information you provide. Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification of certain information, or additional information, so that we can prepare accurate and complete returns for you.

It is your responsibility to provide all necessary information related to income and deductions for tax year 2023, and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates.

You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets.

It is your responsibility to review your returns before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility.

If your returns are later selected for review or audit by taxing authorities, we will be glad to assist or represent you if you desire. Our fees for preparing your returns do not include time that might be necessary to assist you during a taxing authority review.

Our fees for preparation of your returns are based upon our standard billing rates plus out-of-pocket expenses. Our invoices are due and payable upon presentation.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign the enclosed copy in the space indicated and return it to us.

Thank you again for choosing our firm to prepare your 2023 tax return. We appreciate your business.

Sincerely,

_____
EDNA M SANDERS

Accepted by:

JOSEPH HERRONS _____ Date 05/08/2024

_____ Date _____

Signed via Verifyle: 663a8dd02ef8da5f

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5619
EDNA@LOCKLINACCOUNTING.COM

May 7, 2024

GULF COAST VETERANS ADVOCACY COUNCIL INC
1603 NORTH 58TH AVE
PENSACOLA, FL 32506

Dear Sir,

I have prepared your 2023 Form 990 based on the information you provided. Please review the enclosed copy and contact me if any records need correcting before being e-filed.

There are no taxes or fees due with the return.

If you have any questions about the return(s) or about GULF COAST VETERANS ADVOCACY COUNCIL INC'stax situation during the year, please do not hesitate to call me at (850) 469-4882. I appreciate this opportunity to serve you.

Sincerely,

EDNA M SANDERS
LOCKLIN ACCOUNTING & TAX SERVICES INC

Privacy Notice
As a tax practitioner, I receive and collect nonpublic personal information from various forms andstatements that you provide. I do not disclose such information unless you instruct me to do so. I maintain physical, electronic,and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

Signed via Verifyle: 663a8dd02ef8da5f

Federal
Tax Return

GULF COAST VETERANS ADVOCACY COUNCIL INC

2023

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5619
EDNA@LOCKLINACCOUNTING.COM

Signed via Verifyle: 663a8dd02ef8da5f

Form **8868**

(Rev. January 2024)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to *www.irs.gov/Form8868* for the latest information.

OMB No. 1545-0047

Electronic filing (*e-file*). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346
Number, street, and room or suite no. If a P.O. box, see instructions.	
1603 NORTH 58TH AVE	
City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
PENSACOLA, FL 32506	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

  Plan Name
  Plan Number
  Plan Year Ending (MM/DD/YYYY)

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of JOSEPH H HERRING
Telephone No. (850) 346-3996 Fax No.

- If the organization does not have an office or place of business in the United States, check this box . . . . . ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) . If this is for the whole group, check this box . . . . . ☐ . If it is for part of the group, check this box. . . . . ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11/15, 20 24, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 23 or

☐ tax year beginning , 20 , and ending , 20 .

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$ 0
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$ 0
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$ 0

Signed via Verifyle: 663a8dd02ef8da5f

Part III — Extension of Time To File Form 5330 (see instructions)

1 I request an extension of time until _____, 20 _____, to file Form 5330.

You may be approved for up to a 6-month extension to file Form 5330, after the normal due date of Form 5330.

a	Enter the Code section(s) imposing the tax.	**1a**		
b	Enter the payment amount attached.	**1b**	**$**	
c	For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date (MM/DD/YYYY).	**1c**		

2 State in detail why you need the extension.

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature **Date**

Signed via Verifyle: 663a8dd02ef8da5f

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 1603 NORTH 58TH AVE
Room/suite:
City or town: PENSACOLA
State: FL
ZIP code: 32506
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 80-0366346

E Telephone number: (850) 346-3996

G Gross receipts $: 1,450,046

F Name and address of principal officer: JOSEPH L HERRING 1603 NORTH 58TH AVE, PENSACOLA, FL 3250

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number:

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ((insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.GCVACFLALMS.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2010

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PROVIDE SUPPORT SERVICES FOR VETERANS A THEIR FAMILIES

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	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	
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	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	19,866	30,046
9	Program service revenue (Part VIII, line 2g)	1,187,000	1,420,000
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,206,866	1,450,046

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,206,866	1,455,325
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,206,866	1,455,325
19	Revenue less expenses. Subtract line 18 from line 12	0	-5,279

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	6,661	1,382
21	Total liabilities (Part X, line 26)	0	0
22	Net assets or fund balances. Subtract line 21 from line 20	6,661	1,382

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

Joseph Herring — 05/08/2024

Signature of officer — Date

JOSEPH L HERRING, CEO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
EDNA M SANDERS	EDNA M SANDERS	5/7/2024		P00266299

Firm's name: LOCKLIN ACCOUNTING & TAX SERVICES INC — Firm's EIN: 26-2591091
Firm's address: 156 OVERLOOK DR, PENSACOLA, FL 32503 — Phone no.: (850) 469-4882

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2023)

HTA

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

The mission of the Gulf Coast Veterans Advocacy Council, Inc. is to be a voice for all veterans concerning mental and physical health care, to advocate needed changes in the veteran health care system, and make recommendations to improve the quality of life for the veterans and their families.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

DOD SURPLUS DONATION TO VERTERANS STAND DOWN FOR DISTRUBUTION TO HOMELESS VETERANS AND THEIR FAMILIES. THESE ITEMS CONSIST OF CLOTHING, BOOTS, UNDERGARMENTS, WINTER COATS, BLANKETS, BACKPACKS, SLEEPING BAGS, ETC.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

TRUCK LOAD - FOOD FOR GIVEAWAY DELIVERED IN TRACTOR TRAILORS FOR DISTRIBUTION

4c (Code:) (Expenses $ including grants of $) (Revenue $)

OTHER SERVICES FOR VETERANS AND FAMILIES

4d Other program services (Describe on Schedule O.)

(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 0

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Signed via Verifyle: 663a8dd02ef8da5f

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

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

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 noncash 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		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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	0		
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			

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			X
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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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 . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	7		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official.	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

JOSEPH H HERRING (850) 346-3996

1603 NORTH 58TH, PENSACOLA, FL 32506

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOSEPH HERRING	40.00									
CEO	40.00			X						
(2) ROBBIE GREGG	40.00									
OFFICER	40.00			X						
(3) JESSIE GAITHER	35.00									
COMPLIANCE OFFICER	35.00			X						
(4) RICHARD ZANI	40.00									
EXECUTIVE SECRETARY	40.00			X						
(5) VERNON WATSON	35.00									
CFO	35.00			X						
(6) KREN BALETIN	40.00									
EXECUTIVE DIRECTOR	40.00			X						
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								0	0	0
c **Total from continuation sheets to Part VII, Section A**								0	0	0
d **Total (add lines 1b and 1c)**								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

			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
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	30,046				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			30,046			
				Business Code				
Program Service Revenue	2a	DOD			800,000			
	b	Government Grant			620,000			
	c				0			
	d				0			
	e				0			
	f	All other program service revenue			0			
	g	**Total.** Add lines 2a–2f			1,420,000			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			0			
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0 / 0				
	d	Net rental income or (loss)			0			
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0 / 0				
	b	Less: cost or other basis and sales expenses	7b	0 / 0				
	c	Gain or (loss)	7c	0 / 0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a	0				
	b	Less: cost of goods sold	10b	0				
	c	Net income or (loss) from sales of inventory			0			
				Business Code				
Miscellaneous Revenue	11a				0			
	b				0			
	c				0			
	d	All other revenue			0			
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions			1,450,046	0	0	0

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	0		0	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	0			
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	61	61		
c	Accounting	2,550	2,550		
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0		0	
12	Advertising and promotion	2,674	2,674		
13	Office expenses	2,148	2,148		
14	Information technology	1,105	1,105		
15	Royalties	0			
16	Occupancy	8,312	8,312		
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	1,820	1,820		
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0	0	0	0
23	Insurance	1,196	1,196		
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	TELEPHONE	7,098	7,098		
b	ADMINISTRATIVE/SUBSCRIPTIONS	7,261	7,261		
c	CONTRACT LABOR	1,100	1,100		
d	PROGRAM SERVICES	1,420,000	1,420,000		
e	All other expenses	0	0		
25	**Total functional expenses.** Add lines 1 through 24e	1,455,325	1,455,325	0	0
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	6,661	1	1,382
	2	Savings and temporary cash investments	0	2	
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	0	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	
	9	Prepaid expenses and deferred charges	0	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 0			
	b	Less: accumulated depreciation — 10b: 0	0	10c	0
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	6,661	16	1,382
Liabilities	17	Accounts payable and accrued expenses	0	17	
	18	Grants payable	0	18	
	19	Deferred revenue	0	19	
	20	Tax-exempt bond liabilities	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	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	0	22	
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	0	27	
	28	Net assets with donor restrictions	0	28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund	10,749	30	10,749
	31	Retained earnings, endowment, accumulated income, or other funds	-4,088	31	-9,367
	32	Total net assets or fund balances	6,661	32	1,382
	33	Total liabilities and net assets/fund balances	6,661	33	1,382

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,450,046
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,455,325
3	Revenue less expenses. Subtract line 2 from line 1	3	-5,279
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,661
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,382

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
	☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	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		
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		

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

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 0

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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	40,651	30,856	1,511,651	1,206,866	1,450,046	4,240,070
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	40,651	30,856	1,511,651	1,206,866	1,450,046	4,240,070
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						4,240,070

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	40,651	30,856	1,511,651	1,206,866	1,450,046	4,240,070
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 **Total support.** Add lines 7 through 10						4,240,070

12 Gross receipts from related activities, etc. (see instructions) . . . **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	**14**	100.00%
15 Public support percentage from 2022 Schedule A, Part II, line 14	**15**	100.00%

16a **33 1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . X

b **33 1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ☐

17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ☐

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
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						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from **2022** Schedule A, Part III, line 17	18	0.00%

19a **33 1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	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		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

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		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**	0	0
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**	0	0

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**	0	0
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**	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**	0	0
6 Multiply line 5 by 0.035.	**6**	0	0
7 Recoveries of prior-year distributions	**7**	0	0
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**	0	0

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	0
2 Enter 0.85 of line 1.	**2**	0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	0
4 Enter greater of line 2 or line 3.	**4**	0
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**	0

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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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	0
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2023 from Section C, line 6	9	0
10	Line 8 amount divided by line 9 amount	10	0.000

	Section E - Distribution Allocations (see instructions)	(i) **Excess Distributions**	(ii) **Underdistributions Pre-2023**	(iii) **Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018 0			
b	From 2019 0			
c	From 2020 0			
d	From 2021 0			
e	From 2022 0			
f	**Total** of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2023 distributable amount			0
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2023 from Section D, line 7: $ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2023 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.		0	
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			0
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2019 0			
b	Excess from 2020 0			
c	Excess from 2021 0			
d	Excess from 2022 0			
e	Excess from 2023 0			

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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.)

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Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Name of the organization
GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number
80-0366346

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

[ ] 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).

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Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Employer identification number: 80-0366346

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	ESCAMBIA COUNTY 221 PALAFOX ST SUITE 440 PENSACOLA FL 32502 Foreign State or Province: Foreign Country:	$ 2,685	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	DOD SURPLUS DONATION 1100 DEFENSE PENTAGON WASHINGTON DC 20301 Foreign State or Province: Foreign Country:	$ 800,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	COMMISSIONER MAY DISTRICT 3 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 1,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	COMMISSIONER MIKE KOHLER DISTRICT 2 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 2,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	LA RUBY MAY 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 1,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	MEMBERS FIRST CREDIT UNION 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Employer identification number: 80-0366346

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	PEN AIR CREDIT UNION 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	BISAYAN CONNECTION PENSACOLA 7421 PETYERSON LN PENSACOLA FL 32506 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	STEP ONE AUTOMOTIVE GROUP 5600 PENSACOLA BLVD PENSACOLA FL 32505 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	PENSACOLA ENERGY 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	FOOD DONATION 1 PENSACOLA FL 32503 Foreign State or Province: Foreign Country:	$ 620,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12	VARIOUS CONTRIBUTORS VARIOUS PENSACOLA FL 32503 Foreign State or Province: Foreign Country:	$ 1,849	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Employer identification number: 80-0366346

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	STUDER FOUNDATION P O BOX 2096 PENSACOLA FL 32513 Foreign State or Province: Foreign Country:	$ 2,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14	AMERICAN LEGION POST 240 8666 BULF BEACH HWY PENSACOLA FL 32507 Foreign State or Province: Foreign Country:	$ 200	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15	PETE MOORE AUTOMOTIVE TEAM 1 PENSACOLA FL 32507 Foreign State or Province: Foreign Country:	$ 1,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16	PETERSON ENGINEERING INC 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 1,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
17	WELLCARE 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

Name of organization
GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number
80-0366346

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**
		$	

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

Name of organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ 0

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
For. Prov. Country	

(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
For. Prov. Country	

(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
For. Prov. Country	

(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
For. Prov. Country	

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

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

2023

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**
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

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. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions . . . . . $

3 Volunteer hours for political campaign activities. See instructions . . . . . .

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 . . . . . $ 0

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-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

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)		0
b Total lobbying expenditures to influence a legislative body (direct lobbying)		0
c Total lobbying expenditures (add lines 1a and 1b)	0	0
d Other exempt purpose expenditures		0
e Total exempt purpose expenditures (add lines 1c and 1d)	0	0
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	0	0
g Grassroots nontaxable amount (enter 25% of line 1f)	0	0
h Subtract line 1g from line 1a. If zero or less, enter -0-	0	0
i Subtract line 1f from line 1c. If zero or less, enter -0-	0	0

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.

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount		0	0	0	0
b Lobbying ceiling amount (150% of line 2a, column(e))					0
c Total lobbying expenditures		0	0	0	0
d Grassroots nontaxable amount		0	0	0	0
e Grassroots ceiling amount (150% of line 2d, column (e))					0
f Grassroots lobbying expenditures		0	0	0	0

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

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?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			0
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
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**	0
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**	0

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.

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

Part IV **Supplemental Information** *(continued)*

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Form 990, Part VI, Section A, Line 11b: The Form 990 is maintained at the office and is available for review

Form 990, Part VI, Section C, Line 19: The Form 990 is maintained at the office and is available for review

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Electronic Filing Only

Signed via Verifyle: 663a8dd02ef8da5f

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer
GULF COAST VETERANS ADVOCACY COUNCIL INC

EIN or SSN
80-0366346

Name and title of officer or person subject to tax
JOSEPH L HERRING — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	1,450,046
2a	**Form 990-EZ** check here		**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here		**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here		**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here		**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here		**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here		**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here		**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here		**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here		**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) GULF COAST VETERANS ADVOCACY COUNCIL, (EIN) 80-0366346 and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize LOCKLIN ACCOUNTING & TAX SERVICES INC (**ERO firm name**) to enter my PIN 64366 (**Enter five numbers, but do not enter all zeros**) as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax: JOSEPH HERRING — Date: 05/08/2024

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN: 50150332501 (**Do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature: EDNA M SANDERS — Date: 5/7/2024

ERO Must Retain This Form—See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Signed via Verifyle: 663a8dd02ef8da5f

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer
GULF COAST VETERANS ADVOCACY COUNCIL INC

EIN or SSN
80-0366346

Name and title of officer or person subject to tax
JOSEPH L HERRING — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	
2a	**Form 990-EZ** check here	☐	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here	☐	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	☐	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here	☒	**b** **Balance due** (Form 8868, line 3c)	**5b**	0
6a	**Form 990-T** check here	☐	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	☐	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	☐	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	☐	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	☐	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) GULF COAST VETERANS ADVOCACY COUNCIl, (EIN) 80-0366346 and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize LOCKLIN ACCOUNTING & TAX SERVICES INC to enter my PIN 64366 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax JOSEPH HERRING Date 5/7/2024

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50150332501

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature EDNA M SANDERS Date

ERO Must Retain This Form—See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Signed via Verifyle: 663a8dd02ef8da5f

The following questions should be answered in the context of the **FEDERAL** return being electronically filed.
Responses for state efiles are below.

Check ("x") this column to see more information, when available.

Name of signing officer or fiduciary . . JOSEPH HERRING

Check ("X") if foreign officer and does not have a SSN/TIN

OR

Check ("X") if officer opts not to provide SSN/ITIN

OR

Enter SSN/EIN of signing officer or fiduciary 266-80-9825

Total Income from Prior Year return . . . . . .

If claiming deduction for Salary & Wages on current year return, mark this box
and enter the **COUNT** of original W2's reported to SSA for this tax year. .

If claiming Compensation of Officers on current year return, mark this box
and enter the number of officers . . . . . .

Parent Company Name . . . . . .
Parent Company EIN . . . . . .

Business's Primary Physical Address:
Street 1603 NORTH 58TH AVE
Line 2
City PENSACOLA St FL Zip 32506
Country Province Postal Code

Grantor Name . . . . . .
Grantor SSN . . . . . .

Indicate which, if any, of the following forms this entity is required to file.
720 990 1042

940 941 943 944 945

Were estimated tax payments made for this entity towards the current tax year's liability?
Yes No

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

First Payment, regardless of quarter or date paid.

Method Direct Debit/ACH Cash Check EFTPS

Amount paid with first quarter . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

Last Payment, regardless of quarter or date paid.

Do NOT use if only one estimated payment was made.

Method Direct Debit/ACH Cash Check EFTPS

Amount of last payment . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Form family applicability

1065	1120/F	1120S	990	1041
Y	Y	Y	Y	Y
Y	Y	Y		Y
Y	Y	Y		
	Y	Y		
Y	Y	Y		
Y	Y	Y		
				Y
Y	Y	Y		Y
	Y	Y		Y

Signed via Verifyle: 663a8dd02ef8da5f

Books in Care Of (8868)

Name			
[X] Person [ ] Business JOSEPH H HERRING			
Address 1603 NORTH 58TH		Fax no.	Telephone no. (850) 346-3996
City PENSACOLA	State FL	Zip code 32506	Foreign country

Electronic Filing Information (8868)

Signature Method

[X] Option (1) - Using Practitioner PIN. Use Section (A) below.

[ ] Option (2) - Scanned 8453-TE.

PIN Information Enter information below

	(A) Practitioner PIN:			
	PIN (5 Digits)	TP entered	ERO entered	
Taxpayer PIN:	64366	[ ]	[X]	If the ERO entered taxpayer PIN, you must fill out the 8879-TE (IRS e-file Signature Authorization Form).
ERO PIN:	32501			

EFIN

Enter your 6-digit EFIN number. You can enter EFINs in the Preparer Table.

EFIN: 501503

Submission ID

The Submission ID for this e-File will be computed automatically when an EFIN is entered above. It will only be regenerated if a 'Rejected by EFC' or 'Rejected by Agency' acknowledgement is received and the e-File is recreated.

Submission ID: 5015032024105n7pfki8

Name Control

Click here to see Knowledge Base Document 14500, for more information on Name Controls

GULF

Organization Information

Please enter all taxpayer demographic data on the Main Information form.

Officer name	Officer Title	Date return signed
JOSEPH L HERRING	CEO	05/07/2024
Officer Email address	**Officer Phone**	**Officer Foreign phone**
JOSEPHHERRING.GCVAC@GMAIL.COM	(850) 346-3996	

Signed via Verifyle: 663a8dd02ef8da5f

Payment Options for Electronically Filed Extension (8868)

Zero Balance Option

[X] Taxes have been paid in full.

Payment Options

[ ] You owe $0 in tax liability.

[ ] Direct Debit. Complete the Bank Information on the Bank Account Info form. Be sure to include the payment date below.

[ ] Electronic Federal Tax Payment System (EFTPS). Visit http://www.eftps.gov/

Bank Information

Tax Payer's Bank Information:

Routing number:

Account number:

Type of account: [ ] Checking [ ] Savings

If a payment is due, enter the date of payment and the amount you will pay.

This date may not be before today's date or after May 15, 2024 to avoid penalties and interest.

Date

Amount to Pay 0

Perjury Statement
Under penalties of perjury, I declare that I am an officer of the above exempt organization and that I have examined a copy of the exempt organization's 2023 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the exempt organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Officer's Signature
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN 64366 Date: 5/7/2024

ERO Declaration
I declare that the information contained in this electronic return is the information furnished to me by the corporation. If the exempt organization furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the exempt organization. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below:
ERO's PIN 50150332501
(Enter EFIN plus 5 self-selected numerics)

Signed via Verifyle: 663a8dd02ef8da5f

Where to File (8868)

☐ Do NOT mail form 8453-TE. A signed, scanned copy must be attached to the electronic return.
From the E-Services menu, select E-File, then 'Attachments for 1120 / 990 / 1065'.

☐ File Form 8868 at the applicable IRS address listed below.
Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0045

Accounting Period Changes (990)

If the organization has changed its accounting period, it must file a Form 990 for the short period resulting from the change.
Indicate the approval method that applies to this accounting period change:

☐ Revenue Procedure 85-58 rules apply

☐ Form 1128 was approved

Part I, Ln 1 and Part III, Ln 1 (990) - Organization's Mission or Most Significant Activities

Part I Line 1 - Briefly describe the organization's mission or most significant activities: **Limit to 220 characters.**

PROVIDE SUPPORT SERVICES FOR VETERANS AND THEIR FAMILIES

Part III Line 1 - Briefly describe the organization's mission: **Limit to 350 characters.**

The mission of the Gulf Coast Veterans Advocacy Council, Inc. is to be a voice for all veterans concerning mental and physical health care, to advocate needed changes in the veteran health care system, and make recommendations to improve the quality of life for the veterans and their families.

Part VI, Line 20 (990) - Books in Possession Of

Name			Phone Number
JOSEPH H HERRING			(850) 346-3996
Address			Foreign Country
1603 NORTH 58TH			
City, Town, or Post Office	State	Zip Code	
PENSACOLA	FL	32506	

Signed via Verifyle: 663a8dd02ef8da5f

Part VII, Section B, Line 1 (990) - Highest Compensated Independent Contractors

Name and address of each independent contractor paid more than $100,000	Description of Services	Compensation
Name Street **1.** City ST ZIP Check if Business Foreign Country Foreign Province Postal Code	Explanation	
Name Street **2.** City ST ZIP Check if Business Foreign Country Foreign Province Postal Code	Explanation	
Name Street **3.** City ST ZIP Check if Business Foreign Country Foreign Province Postal Code	Explanation	
Name Street **4.** City ST ZIP Check if Business Foreign Country Foreign Province Postal Code	Explanation	
Name Street **5.** City ST ZIP Check if Business Foreign Country Foreign Province Postal Code	Explanation	

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

			Cash	Noncash
1	Federated Campaigns	**1**		
2	Membership dues	**2**		
3	Fundraising events	**3**		
4	Related organizations	**4**		
5	Government grants (contributions)	**5**		
6	All other contributions, gifts, grants, and similar amounts not included above:			
	Individual Contributions		30,046	
	Other contributions total	**6**	30,046	0
7	Total	**7**	30,046	0

Signed via Verifyle: 663a8dd02ef8da5f

Part VIII, Line 7 (990) - Gain/Loss from Sale of Assets Other than Inventory

	Gross sales	Cost, other basis and expenses
Total Public Securities:	0	0
Total Non-Public Securities:	0	0
Total Other Sales:	0	0

	Description	CUSIP #	Check if gain/loss is from sale of public securities	Check if gain/loss is from sale of non public securities	Check if purchaser is a business	Purchaser	Date acquired	Acquisition method	Date sold	Gross sales price	Cost or other basis (Enter one field only)		Expense of sale and cost of improve-ments	Depreciation	Description of Basis Method
											Cost	Donated value			
1															

Signed via Verifyle: 663a8dd02ef8da5f

Part VIII, Line 10 (990) - Gross Sales of Inventory

	Category	Gross Sales	Cost of Goods Sold	Net
	Total:	0	0	0
1				0

Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization

			(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	Depreciation	1	0			
2	Depletion	2	0			
3	Amortization	3	0			
4	Total	4	0	0	0	0

Part X, Line 3 (990) - Pledges and Grants Receivable

			Pledges and grants receivable		Allowance for doubtful accounts	
			Beginning	End	Beginning	End
1		1	0		0	
2		2	0		0	
3		3	0		0	
4		4	0		0	
5		5	0		0	
6		6	0		0	
7		7	0		0	
8		8	0		0	
9		9	0		0	
10		10	0		0	
11	Total pledges and grants receivable	11	0	0	0	0

Part X, Line 4 (990) - Accounts Receivable

			Accounts receivable		Allowance for doubtful accounts	
			Beginning	End	Beginning	End
1		1	0		0	
2		2	0		0	
3		3	0		0	
4		4	0		0	
5		5	0		0	
6		6	0		0	
7		7	0		0	
8		8	0		0	
9		9	0		0	
10		10	0		0	
11	Total accounts receivable	11	0	0	0	0

Signed via Verifyle: 663a8dd02ef8da5f

Part X, Line 7 (990) - Other Notes

	Total:	0	0	0	0	
	Borrower's name	Original amount	Net balance due beginning of year	Balance due end of year	Allowance for doubtful accounts end of year	Purpose of loan
1						

Signed via Verifyle: 663a8dd02ef8da5f

Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment

		Before Disposition:	0	0	0			
		Less Disposed:	0					
	*** Asset disposed during tax year**	**After Disposition:**	0			0	0	0

	Asset Description and Classification		Beginning of Year			End of Year		
Check (X) if Investment Asset	Category or Item	Asset Classification	Cost/Other Basis	Beginning Accumulated Depreciation	Beginning Balance	Current Year Depreciation	Ending Accumulated Depreciation	Ending Balance

Signed via Verifyle: 663a8dd02ef8da5f

Part X, Lines 11 and 12 (990) - Investments - Securities

					Total:	0	0	0
	Description	Check if Publicly Traded Securities?	Check if Financial Derivatives	Check if Closely-Held Equity Interests	Number of Shares/ Face Value	Value at Time of Donation	Beginning Balance Book Value	Ending Balance Book Value
1								0

Signed via Verifyle: 663a8dd02ef8da5f

Part X, Line 13 (990) - Investments - Program Related

		Total:	0	0	0
	Description		Book value	Beginning	Ending
1					0

Signed via Verifyle: 663a8dd02ef8da5f

Part X, Line 14 (990) - Intangible Assets

		Before Disposition:	0	0	0			
		Less Disposed:	0					
	*** Asset disposed during tax year**	**After Disposition:**	0			0	0	0

	Asset Description and Classification		Beginning of Year			End of Year		
Check (X) if Investment Asset	Category or Item	Asset Classification	Cost/Other Basis	Beginning Accumulated Amortization	Beginning Balance	Current Year Amortization	Ending Accumulated Amortization	Ending Balance

Signed via Verifyle: 663a8dd02ef8da5f

Part X, Line 15 (990) - Other Assets

	Description	Beginning	End
	Total:	0	0
1			

Part X, Lines 23 and 24 (990) - Secured and Unsecured Notes Payable

	Lender's name	Check if Unsecured	Balance due beginning of year	Balance due end of year
	Total:		0	0
1				

Part X, Line 25 (990) - Other Liabilities

	Description	Beginning	End
	Total:	0	0
1	Federal income taxes	0	0
2			

Late Filing Penalty (990)

End of tax year	12/31/2023
Tax return due date	5/15/2024
Extended due date	11/15/2024

Late payment penalty and late interest do not apply.

Late Filing Penalty

Enter the due date or extended due date if extension was filed	11/15/2024	
Enter the date the tax return will be filed		
Enter the amount of Gross Receipts	1,450,046	
Number of days filed late	0	
Penalty per day	120	
Total late filing penalty		0
Total Late Filing Penalty		0

Where to File (990)

For tax years beginning on or after July 2, 2019, section 3101 of P. L. 116-25 requires that returns by exempt organizations be filed electronically. See instructions for more information.

Signed via Verifyle: 663a8dd02ef8da5f

EDNA M SANDERS
156 OVERLOOK DR
PENSACOLA, FL 32503

March 22, 2023

GULF COAST VETERANS ADVOCACY COUNCIL INC
1603 NORTH 58TH AVE
PENSACOLA, FL 32506

Dear GULF COAST VETERANS ADVOCACY COUNCIL INC,

Thank you for choosing our firm to prepare your income tax returns for tax year 2022. This letter confirms the services we will provide.

We will prepare your federal and state returns for tax year 2022 based on information you provide. Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification of certain information, or additional information, so that we can prepare accurate and complete returns for you.

It is your responsibility to provide all necessary information related to income and deductions for tax year 2022, and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates.

You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets.

It is your responsibility to review your returns before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility.

If your returns are later selected for review or audit by taxing authorities, we will be glad to assist or represent you if you desire. Our fees for preparing your returns do not include time that might be necessary to assist you during a taxing authority review.

Our fees for preparation of your returns are based upon our standard billing rates plus out-of-pocket expenses. Our invoices are due and payable upon presentation.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign the enclosed copy in the space indicated and return it to us.

Thank you again for choosing our firm to prepare your 2022 tax return. We appreciate your business.

Sincerely,

_____
EDNA M SANDERS

Accepted by:

JOSEPH HERRONS
_____ Date 03/22/2023

_____ Date _____

Signed via Verifyle: 641b4735ee197803

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5919
EDNA@LOCKLINACCOUNTING.COM

March 22, 2023

GULF COAST VETERANS ADVOCACY COUNCIL INC
1603 NORTH 58TH AVE
PENSACOLA, FL 32506

Dear Sir,

I have prepared your 2022 Form 990 based on the information you provided. Please review the enclosed copy and contact me if any records need correcting before being e-filed.

There are no taxes or fees due with the return.

If you have any questions about the return(s) or about GULF COAST VETERANS ADVOCACY COUNCIL INC's tax situation during the year, please do not hesitate to call me at (850) 469-4882. I appreciate this opportunity to serve you.

Sincerely,

EDNA M SANDERS
LOCKLIN ACCOUNTING & TAX SERVICES INC

Privacy Notice
As a tax practitioner, I receive and collect nonpublic personal information from various forms and statements that you provide. I do not disclose such information unless you instruct me to do so. I maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

Signed via Verifyle: 641b4735ee197803

Federal
Tax Return

GULF COAST VETERANS ADVOCACY COUNCIL INC

2022

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5919
EDNA@LOCKLINACCOUNTING.COM

Signed via Verifyle: 641b4735ee197803

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 1603 NORTH 58TH AVE
Room/suite:
City or town: PENSACOLA
State: FL
ZIP code: 32506
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 80-0366346

E Telephone number: (850) 346-3996

G Gross receipts $: 1,206,866

F Name and address of principal officer: JOSEPH L HERRING 1603 NORTH 58TH AVE, PENSACOLA, FL 3250

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number:

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ((insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.GCVACFLALMS.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2010

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PROVIDE SUPPORT SERVICES FOR VETERANS A THEIR FAMILIES

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	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	163
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	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	24,781	19,866
9	Program service revenue (Part VIII, line 2g)	1,487,000	1,187,000
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,511,781	1,206,866

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,516,715	1,206,866
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,516,715	1,206,866
19	Revenue less expenses. Subtract line 18 from line 12	-4,934	0

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	9,950	6,661
21	Total liabilities (Part X, line 26)	0	0
22	Net assets or fund balances. Subtract line 21 from line 20	9,950	6,661

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

JOSEPH HERRING — 3/21/2023
Signature of officer — Date
JOSEPH L HERRING — CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
EDNA M SANDERS	EDNA M SANDERS	3/22/2023		P00266299

Firm's name: LOCKLIN ACCOUNTING & TAX SERVICES INC — Firm's EIN: 26-2591091
Firm's address: 156 OVERLOOK DR, PENSACOLA, FL 32503 — Phone no.: (850) 469-4882

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.
HTA

Form **990** (2022)

Electronic Filing Only

Signed via Verifyle: 641b4735ee197803

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

The mission of the Gulf Coast Veterans Advocacy Council, Inc. is to be a voice for all veterans concerning mental and physical health care, to advocate needed changes in the veteran health care system, and make recommendations to improve the quality of life for the veterans and their families.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

DOD SURPLUS DONATION TO VERTERANS STAND DOWN FOR DISTRUBUTION TO HOMELESS VETERANS AND THEIR FAMILIES. THESE ITEMS CONSIST OF CLOTHING, BOOTS, UNDERGARMENTS, WINTER COATS, BLANKETS, BACKPACKS, SLEEPING BAGS, ETC.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

TRUCK LOAD - FOOD FOR GIVEAWAY DELIVERED IN TRACTOR TRAILORS FOR DISTRIBUTION

4c (Code:) (Expenses $ including grants of $) (Revenue $)

OTHER SERVICES FOR VETERANS AND FAMILIES

4d Other program services (Describe on Schedule O.)

(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 0

Electronic Filing Only

Signed via Verifyle: 641b4735ee197803

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

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		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		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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	0		
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			

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		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		X
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		X

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Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*
Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	7		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official.	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

JOSEPH H HERRING (850) 346-3996

1603 NORTH 58TH, PENSACOLA, FL 32506

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Part VII **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOSEPH HERRING	40.00									
CEO	40.00			X						
(2) ROBBIE GREGG	40.00									
OFFICER	40.00			X						
(3) JESSIE GAITHER	35.00									
COMPLIANCE OFFICER	35.00			X						
(4) RICHARD ZANI	40.00									
EXECUTIVE SECRETARY	40.00			X						
(5) VERNON WATSON	35.00									
CFO	35.00			X						
(6) KREN BALETIN	40.00									
EXECUTIVE DIRECTOR	40.00			X						
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								0	0	0
c **Total from continuation sheets to Part VII, Section A**								0	0	0
d **Total (add lines 1b and 1c)**								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		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
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	12,374				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	7,492				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			19,866			
				Business Code				
Program Service Revenue	2a	DOD			567,000			
	b	Government Grant			620,000			
	c				0			
	d				0			
	e				0			
	f	All other program service revenue			0			
	g	**Total.** Add lines 2a–2f			1,187,000			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			0			
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0 / 0				
	d	Net rental income or (loss)			0			
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0 / 0				
	b	Less: cost or other basis and sales expenses	7b	0 / 0				
	c	Gain or (loss)	7c	0 / 0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a	0				
	b	Less: cost of goods sold	10b	0				
	c	Net income or (loss) from sales of inventory			0			
				Business Code				
Miscellaneous Revenue	11a				0			
	b				0			
	c				0			
	d	All other revenue			0			
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions			1,206,866	0	0	0

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	0		0	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	0			
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	166			
c	Accounting	0			
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0		0	
12	Advertising and promotion	4,392			
13	Office expenses	2,157			
14	Information technology	100			
15	Royalties	0			
16	Occupancy	6,000			
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	1,000			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0	0	0	0
23	Insurance	1,199			
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	TELEPHONE	349			
b	ADMINISTRATIVE/SUBSCRIPTIONS	2,903			
c	CONTRACT LABOR	1,600			
d	PROGRAM SERVICES	1,187,000			
e	All other expenses	0			
25	**Total functional expenses.** Add lines 1 through 24e	1,206,866	0	0	0
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	9,950	1	6,661
	2	Savings and temporary cash investments	0	2	
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	0	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	
	9	Prepaid expenses and deferred charges	0	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 0			
	b	Less: accumulated depreciation — 10b: 0	0	10c	0
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	9,950	16	6,661
Liabilities	17	Accounts payable and accrued expenses	0	17	
	18	Grants payable	0	18	
	19	Deferred revenue	0	19	
	20	Tax-exempt bond liabilities	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	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	0	22	
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	0	27	
	28	Net assets with donor restrictions	0	28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund	14,884	30	10,749
	31	Retained earnings, endowment, accumulated income, or other funds	-4,934	31	-4,088
	32	Total net assets or fund balances	9,950	32	6,661
	33	Total liabilities and net assets/fund balances	9,950	33	6,661

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,206,866
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,206,866
3	Revenue less expenses. Subtract line 2 from line 1	3	0
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	9,950
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-3,289
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,661

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	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		
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		

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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.

990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

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 0

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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	18,727	40,651	30,856	1,511,651	1,206,866	2,808,751
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	18,727	40,651	30,856	1,511,651	1,206,866	2,808,751
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						2,808,751

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	18,727	40,651	30,856	1,511,651	1,206,866	2,808,751
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 **Total support.** Add lines 7 through 10						2,808,751

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	**14**	100.00%
15 Public support percentage from 2021 Schedule A, Part II, line 14	**15**	100.00%

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 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 ☐

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
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						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6.)						0

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	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

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	0.00%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	0.00%

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 ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	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		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

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		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**	0	0
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**	0	0

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**	0	0
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**	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**	0	0
6 Multiply line 5 by 0.035.	**6**	0	0
7 Recoveries of prior-year distributions	**7**	0	0
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**	0	0

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	0
2 Enter 0.85 of line 1.	**2**	0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	0
4 Enter greater of line 2 or line 3.	**4**	0
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**	0

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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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	0
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	0
10	Line 8 amount divided by line 9 amount	10	0.000

	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			0
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 0			
b	From 2018 0			
c	From 2019 0			
d	From 2020 0			
e	From 2021 0			
f	**Total** of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2022 distributable amount			0
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2022 from Section D, line 7: $ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2022 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
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.		0	
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			0
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2018 0			
b	Excess from 2019 0			
c	Excess from 2020 0			
d	Excess from 2021 0			
e	Excess from 2022 0			

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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.)

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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
GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number
80-0366346

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

[ ] 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).

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Signed via Verifyle: 641b4735ee197803

Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number: 80-0366346

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	ESCAMBIA COUNTY 221 PALAFOX ST SUITE 440 PENSACOLA FL 32502 Foreign State or Province: Foreign Country:	$ 12,374	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	DOD SURPLUS DONATION 1100 DEFENSE PENTAGON WASHINGTON DC 20301 Foreign State or Province: Foreign Country:	$ 567,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	PENSACOLA CAR CYCLE BAR 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	JESSIE GAITHER 710 LEXINGTON RD PENSACOLA FL 32514 Foreign State or Province: Foreign Country:	$ 300	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	MONICA SANFORD 8505 PUNTA LORA PENSACOLA FL 32514 Foreign State or Province: Foreign Country:	$ 100	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	PATRICIA TANIS 1114 PINEVIEW BLVD FORT WALTON BEACH FL 32547 Foreign State or Province: Foreign Country:	$ 100	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Signed via Verifyle: 641b4735ee197803

Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Employer identification number: 80-0366346

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	NOR TECHNOLIGIES 25 W AVERY ST PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 200	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	BISAYAN CONNECTION PENSACOLA 7421 PETYERSON LN PENSACOLA FL 32506 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	STEP ONE AUTOMOTIVE GROUP 5600 PENSACOLA BLVD PENSACOLA FL 32505 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	CHRIS J & JEANNE BEAM 2714 BOB WHITE CIR NAVARRE FL 32566 Foreign State or Province: Foreign Country:	$ 250	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	FOOD DONATION 1 PENSACOLA FL 32503 Foreign State or Province: Foreign Country:	$ 620,000	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
12	VARIOUS CONTRIBUTORS VARIOUS PENSACOLA FL 32503 Foreign State or Province: Foreign Country:	$ 1,054	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Employer identification number: 80-0366346

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	STUDER FOUNDATION P O BOX 2096 PENSACOLA FL 32513 Foreign State or Province: Foreign Country:	$ 2,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14	AMERICAN LEGION POST 240 8666 BULF BEACH HWY PENSACOLA FL 32507 Foreign State or Province: Foreign Country:	$ 100	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15	WBQP-TV-WATSON BROADCASTING 312 E NINE MILE RD PENSACOLA FL 32534 Foreign State or Province: Foreign Country:	$ 650	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.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Signed via Verifyle: 641b4735ee197803

Name of organization
GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number
80-0366346

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
11		$	
(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**
		$	

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Name of organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ 0

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
For. Prov. Country	

(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
For. Prov. Country	

(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
For. Prov. Country	

(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
For. Prov. Country	

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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
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

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. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions . . . . . $

3 Volunteer hours for political campaign activities. See instructions . . . . . .

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 . . . . . $ 0

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-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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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)		0
b Total lobbying expenditures to influence a legislative body (direct lobbying)		0
c Total lobbying expenditures (add lines 1a and 1b)	0	0
d Other exempt purpose expenditures		0
e Total exempt purpose expenditures (add lines 1c and 1d)	0	0
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	0	0
g Grassroots nontaxable amount (enter 25% of line 1f)	0	0
h Subtract line 1g from line 1a. If zero or less, enter -0-	0	0
i Subtract line 1f from line 1c. If zero or less, enter -0-	0	0

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.

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			0	0	0
b Lobbying ceiling amount (150% of line 2a, column(e))					0
c Total lobbying expenditures			0	0	0
d Grassroots nontaxable amount			0	0	0
e Grassroots ceiling amount (150% of line 2d, column (e))					0
f Grassroots lobbying expenditures			0	0	0

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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?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			0
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
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**	0
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**	0

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.

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Signed via Verifyle: 641b4735ee197803

Part IV **Supplemental Information** *(continued)*

Electronic Filing Only

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SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number

80-0366346

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . .

3 Enter total number of other organizations listed in the line 1 table 0

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Signed via Verifyle: 641b4735ee197803

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1						
2						
3						
4						
5						
6						
7						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Form 990, Part VI, Section A, Line 11b: The Form 990 is maintained at the office and is available for review.

Form 990, Part VI, Section C, Line 19: The Form 990 is maintained at the office and is available for public review review.

Electronic Filing Only

Signed via Verifyle: 641b4735ee197803

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Electronic Filing Only

Signed via Verifyle: 641b4735ee197803

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer
GULF COAST VETERANS ADVOCACY COUNCIL INC

EIN or SSN
80-0366346

Name and title of officer or person subject to tax
JOSEPH L HERRING — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	1,206,866
2a	**Form 990-EZ** check here		**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here		**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here		**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here		**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here		**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here		**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here		**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here		**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here		**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) GULF COAST VETERANS ADVOCACY COUNCIl, (EIN) 80-0366346 and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize LOCKLIN ACCOUNTING & TAX SERVICES INC to enter my PIN 64366 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax JOSEPH HERRING Date 03/22/2023

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50150332501

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature EDNA M SANDERS Date 3/22/2023

ERO Must Retain This Form—See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Signed via Verifyle: 641b4735ee197803

The following questions should be answered in the context of the **FEDERAL** return being electronically filed.
Responses for state efiles are below.

Check ("x") this column to see more information, when available.

Form family applicability

1065	1120/F	1120S	990	1041
Y	Y	Y	Y	Y

☐ Name of signing officer or fiduciary . . JOSEPH HERRING

☐ Check ("X") if foreign officer and does not have a SSN/TIN

OR

☐ Check ("X") if officer opts not to provide SSN/ITIN

OR

Enter SSN/EIN of signing officer or fiduciary 266-80-9825

Y	Y	Y		Y
Y	Y	Y		
	Y	Y		
Y	Y	Y		
Y	Y	Y		
				Y
Y	Y	Y		Y
	Y	Y		Y

☐ Total Income from Prior Year return . . . . . .

☐ If claiming deduction for Salary & Wages on current year return, mark this box ☐
and enter the **COUNT** of original W2's reported to SSA for this tax year. .

☐ If claiming Compensation of Officers on current year return, mark this box ☐
and enter the number of officers . . . . . .

☐ Parent Company Name . . . . . .
Parent Company EIN . . . . . .

☐ Business's Primary Physical Address:
Street
Line 2
City St Zip
Country Province Postal Code

☐ Grantor Name . . . . . .
Grantor SSN . . . . . .

☐ Indicate which, if any, of the following forms this entity is required to file.
☐ 720 ☐ 990 ☐ 1042

☐ 940 ☐ 941 ☐ 943 ☐ 944 ☐ 945

☐ Were estimated tax payments made for this entity towards the current tax year's liability?
☐ Yes ☐ No

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

First Payment, regardless of quarter or date paid.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount paid with first quarter . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

Last Payment, regardless of quarter or date paid.

Do NOT use if only one estimated payment was made.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount of last payment . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Signed via Verifyle: 641b4735ee197803

General Fund 001

Harvest Community Outreach

7

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025
ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- __ Submit a fully completed Agency Funding Request Application
- __ Submit a copy of your organization's current W-9
- __ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- __ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- __ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Harvest Community Outreach, Inc

Agency Address: 3990 Market Street

Pensacola, Fl. 32505

Program Name for which funding is being requested: Food Insecurities

Amount Requested: $5,000.00

Program Contact: Tara Pogue

Contact Email: Deltar@cox.net Contact Phone: (850) 525-1904

25-Word Description of Program: Satisfying food insecurities in 3 different underserved communities within Escambia County, transporting the food to the people who lacks transportation to distribution sites.

How many years has your organization been providing services in the County? 12 Years

How many years has your organization received funding from the County? N/A

Explain how receiving funds from the County would have a significant impact on your organization: Funding will be used to purchase food for distribution through retail pick up from two different WalMart Stores through partnership with Feeding the Gulf Coast, to purchase fuel for transporting food, and other supplies required for food distributions (bags and boxes). HCO is experiencing an increase in the number served related to tougher economic conditions, creating food insecurities in various ethnic groups. HCO is also an agency registered with 2-1-1 for emergency food needs.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: N/A

Briefly discuss how last year's funds were used? N/A

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? N/A

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

HCO conducts food distributions in 3 different underserved /Low to Moderate Income communities within Escambia County. HCO's food distributions are an asset to Escambia County based on the fact that HCO transport the food to the people. Those living within the communities served does not have personal transportation to get to an off-site food distribution. Providing food to these communities increases accessibility to those in need, while decreasing the number of people in the county that lack access to food.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: N/A

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:

HCO has collaborated with Bright Bridge Ministries however not a partnership.

HCO does partner with Feeding the Gulf Coast which makes it possible for the retail level pick-up at walMart

Explain how you are the best partnering agency for your program. Please differentiate your

program from a similar program

There is a number of organizations providing similar services within Escambia County however what differentiate HCO from others is that HCO conducts its food distributions within the underserved neighborhoods. Many living within these neighborhoods do not have personal transportation to get to other food distributions. HCO serves inside Oakwood Terrace Housing Complex, The Homeless Camp located off Massachusetts Ave, Oakwood Mobile Home Park, and a weekly distribution to the public on its main campus at 3990 Market Street, which is open to everyone. HCO also differentiate related to it provides pet food as well as basic household items during distributions and through collaboration with Next Step Distribution new and gently used clothing and shoes are provided.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 0%
- Percentage for direct programming costs: 100%

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

HCO has been good stewards over its finances and will continue to allocate funds to meet the needs of food insecurities through donations.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what

those requested funds would be used for. N/A

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY22	FY23	FY24	% Change
1.Foods to the citizens residing in the homeless camp		672 individuals annually	720 individuals annually	+1.07
2.total Number of individuals served monthly	900	1,200	1,300	+1.08
3. Food distribution to Oakwood Terrace Housing Complex		200 individuals	210 individuals	+1.05

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. 1,100 – 1,200 served monthly	14,400 residents
2. Maintaining 4 distributions weekly	208 weekly food distributions
3. Making food accessible to people. Weekly going into communities	156 community's deliveries

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1.The number of participants indicates the degree of Needs in the communities HCO serves	1,200 individuals monthly
2. The number of participants and the amount of food distributed indicates the success of HCO's mission of combating food insecurities in low to moderate income communities	**120,000 lbs (est) of food annually**
3.Making food accessible to individuals residing in low to moderate income communities.	1,200 individuals monthly

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$14,052	$ 0.00	$ 0.00
Programmatic Income	$	$ 9,874	$ 3,874
County Funding/Direct Contribution	$	$	$ 5,000
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$ 27,228	$ 27,500(est)	$28,000(est)
Total Income	$ 41,280	$ 37,374(est)	$36,874(est)
	$	$	$
	$	$	$

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) n/a

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. _____

(c) In-Kind food donation has been a steady source of income for HCO.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff			
Salaries and Wages	$	$	$
Employee Benefits	$	$	$
Professional Services	$	$	$
Contractual Services	$	$	$
Travel Expenses	$	$	$
Rentals and Leases	$	$	$
Communication	$	$	$
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$
Marketing and Promotion	$	$	$
Fuel	$	$ 1,600 (est)	$ 1,800 (est)
Supplies	$ 726.	$ 900 (est)	$ 1,000 (est)
Event Expenses	$ 27**,207**	$27,500(est)	$28,000 (est)
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 3,47**3**	$ 3,500(est)	$ 3,800(est)
Total Expenses	$ 31,406	$ 33,500(est)	$ 34,600(est)
Net Income - (Revenue minus Expense)	$ 9,874	$ 3,874	$ 2,27**4**

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request/a

(b) Please explain any request listed in the "Other Expenses" line item

Retail food pick up distributed is listed as other expenses and In-Kind food distribution is listed as Event Expenses

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? calendar
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements.___Event expenses are the in-kind food distributed and other expenses is the retail level food distributed.
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? Annually HCO allocates monies left from previous year as the program budget for the next year. It is HCO goal to have fundings for the next year to cover retail level food pick ups expenses in the absence of funding. HCO is currently seeking fundings/grants from various avenues for continuous service.
4. Please list the salary of the top 5 employees, names and positions of your organization. n/a all employees are volunteers. HCO has had consistent and stable volunteers to run its programs

   If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency. n/a

5. Please provide the total amount of cash and investments on hand. $5,824.

_____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

   No

_____

_____

_____

_____

_____

_____

7. Does your organization require background checks from volunteers and staff? NO

**. Student volunteers backgrounds are secured through their school, volunteers are welcome through a trust based system. Volunteers do not handle any of the organizations' monies therefore they are evaluated by their character and conduct.

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: N/A_

1. What is your agency's Strategic Plan? _____

_____

_____

_____

_____

_____

_____

_____

2. How many jobs were created this year over last year by zip code? _____

_____

_____

_____

_____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? Providing food within communities located in the 32505 zip code free up monies to these individuals to use for other basic life's essentials as health and medications. The areas served by HCO falls into the region identified through the US Census Bureau as Pockets of Poverty in Escambia County. Food distributions within these communities make food accessible to those in needs.
2. Did your agency receive any grants? List the amount and a detailed use of the funds.

   Grant was received in the amount of $30,000 used to purchase storage sheds and generators for food storage.
3. Was there any increase in membership for the local chambers? N/A
4. What are your agency's statistics on business creation and minority businesses by zip code? N/A
5. Can we reduce the taxpayer subsidy? N/A

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Tara Pogue
Name

Executive Director. April 1. 2024
Title Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above
Harvest Community Outreach INC.

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) 501(C)(3)
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
621 Massachusetts Ave

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, FL 32505

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
9 0 - 0 8 6 0 4 2 5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** ▶ [signature] **Date** ▶ 4/7/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

CINCINNATI, OH 45201

Date: MAR 19 2014

HARVEST COMMUNITY OUTREACH INC
3202 SAMANTHA DR
CANTONMENT, FL 32533

Employer Identification Number:
90-0860425
DLN:
17053300364042
Contact Person:
SHEENA L BREWER ID# 31270
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
May 29, 2012
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Tamera Ripperda

Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to *www.irs.gov/Form990EZ* **for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

A **For the 2022 calendar year, or tax year beginning , and ending**

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

Harvest Community Outreach, Inc.

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite

3990 Market St

City or town, state or province, country, and ZIP or foreign postal code

Pensacola FL 32505

D **Employer identification number**

90-0860425

E Telephone number

850-525-1904

F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify)

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990).

I **Website:** N/A

J **Tax-exempt status** (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ **69,840**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	69,827
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	13
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	69,840
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	258
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)		16	37,416
	17	**Total expenses.** Add lines 10 through 16		17	37,674
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	32,166
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	6,668
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	38,834

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2022)

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Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II ... X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	5,444	22	8,586
23	Land and buildings	0	23	
24	Other assets (describe in Schedule O)	1,224	24	30,248
25	**Total assets**	6,668	25	38,834
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	6,668	27	38,834

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III ... X

What is the organization's primary exempt purpose?
See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 **Our purpose is to provide resources and services to the local community through a food pantry, tutoring and mentoring program, youth and parent empowerment, and a clothing closet.**
(Grants $) If this amount includes foreign grants, check here ☐ 28a 37,416

29
(Grants $) If this amount includes foreign grants, check here ☐ 29a

30
(Grants $) If this amount includes foreign grants, check here ☐ 30a

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) 32 37,416

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Tara T Pogue President	10.00	0	0	0
Delarian B Pogue Vice-President	10.00	0	0	0
Claudette R Chapman Secretary	5.00	0	0	0
Marion Summers Treasurer	5.00	0	0	0

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Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ____ ; section 4912 ____ ; section 4955 ____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ____			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed **None**

42a The organization's books are in care of **Marion Summers** Telephone no. **850-525-1904**

Located at **835 Ebb Tide Drive** **Pensacola** **FL** ZIP + 4 **32507**

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ____	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041 —** Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

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		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer **Tara T Pogue** Date **President**

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Scott A. Egstad CPA	Scott A Egstad CPA	05/09/23		P00038995

Firm's name **Scott Egstad & Company, PA** Firm's EIN **59-3332999**

Firm's address **4300 Bayou Blvd Ste 26 Pensacola, FL 32503-2671** Phone no. **850-332-6850**

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

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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

Harvest Community Outreach, Inc.

Employer identification number

90-0860425

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 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box 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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	32,647	38,931	24,373	40,446	69,827	206,224
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	32,647	38,931	24,373	40,446	69,827	206,224
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						206,224

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	32,647	38,931	24,373	40,446	69,827	206,224
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources					13	13
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						206,237

12 Gross receipts from related activities, etc. (see instructions) **12** 1

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) **14** 99.99 %

15 Public support percentage from 2021 Schedule A, Part II, line 14 **15** 100.00 %

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	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		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

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**		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	5	
6	Other distributions (*describe in Part VI*). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	8	
9	Distributable amount for 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			

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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.)

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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

Harvest Community Outreach, Inc.

Employer identification number

90-0860425

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).

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Name of organization
Harvest Community Outreach, Inc.

Employer identification number
90-0860425

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	Sunday's Child PO Box 12972 Pensacola FL 32591	$ 29,492	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.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Name of the organization: **Harvest Community Outreach, Inc.**

Employer identification number: **90-0860425**

Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	
Office Expenses	$ 436
Donations	$ 555
Food distributed	$ 27,207
Benevolence	$ 2,911
Licenses	$ 136
Outreach	$ 4,753
Supplies	$ 476
Repairs	$ 474
Non-investment Depreciation	$ 468
Total	$ 37,416

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
Furniture & Fixtures	$ 1,414	$ 30,906
Less Accumulated Depreciation	$ 190	$ 658
Total	$ 1,224	$ 30,248

Form 990-EZ, Part III - Primary Exempt Purpose

Our mission is to build up families and to build bridges of hope in the local community by reinforcing their educational, nutritional, physical, spiritual, and emotional needs.

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Harvest Community Outreach, Inc.
Statement of Receipts and Disbursements
For the Three Months and Twelve Months Ended
December 31, 2023

	Three Months 12/31/23	Pct	Twelve Months 12/31/23	Pct
Revenues				
Contributions	$ 2,850.00	29.51	$ 14,052.84	34.04
In-Kind Food Donations	6,801.81	70.44	27,207.24	65.91
Interest Income	4.51	0.05	20.38	0.05
Total Revenue	9,656.32	100.00	41,280.46	100.00
Expenses				
Accounting Expense	$ 150.00	1.55	$ 571.50	1.38
Depreciation Expense	566.22	5.86	2,264.88	5.49
Donation	0.00	0.00	95.00	0.23
Dues and Subscriptions	0.00	0.00	172.00	0.42
Gift	0.00	0.00	→ 500.00	1.21
Honorarium/Gifts	0.00	0.00	Elder's Bday → 50.00	0.12
Licenses and Taxes	0.00	0.00	122.50	0.30
Office Expense	200.00	2.07	229.05	0.55
Outreach	1,461.62	15.14	3,473.62	8.41
Repairs and Maintenance	2,582.48	26.74	2,582.48	6.26
Supplies	279.49	2.89	726.92	1.76
Website	0.00	0.00	199.87	0.48
In Kind Food Distributed	6,801.81	70.44	27,207.24	65.91
Total Expenses	12,041.62	124.70	38,195.06	92.53
Net Excess (Deficit)	$ (2,385.30)	(24.70)	$ 3,085.40	7.47

Estimated

DRAFT

No assurance is provided.
Substantially all disclosures omitted.

General Fund 001

Health & Hope Clinic

8

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- __ Submit a fully completed Agency Funding Request Application
- __ Submit a copy of your organization's current W-9
- __ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- __ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- __ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Health and Hope Clinic, Inc.

Agency Address: 1718 E. Olive Rd., Pensacola, FL 32514

Program Name for which funding is being requested: Access to Care

Amount Requested: $30,000.00

Program Contact: Sally Bergosh

Contact Email: Sbergosh@healthandhopeclinic.org Contact Phone: (850) 748-4456

25-Word Description of Program: The Health and Hope Clinic provides free comprehensive and preventative healthcare, dental, pharmacy, and mental health with wrap-around services to the uninsured and underserved for our local community.

How many years has your organization been providing services in the County? 20 years

How many years has your organization received funding from the County? 4 years

Explain how receiving funds from the County would have a significant impact on your organization: County funding is essential for Health and Hope Clinic to continue to grow and increase access to care for the uninsured and underserved in our community. The county funding will help the clinic serve the estimated 30,000 uninsured in Escambia County. Funding will help off-set the cost of specific critical services, such as screenings for diabetic and chronic patients and overall care for the underserved. This additional funding will help provide additional wrap-around services and supplies for patients. The clinic continues to experience tremendous growth and increases in new patients with many being unemployed and uninsured. The clinic

grew from serving 777 unique patients in 2019 to 1048 patients in 2020, 1200 patients in 2021, &1400 unique patients in 2022 and provided 10,200 patient visits. From January 1, 2023-December 31, 2023 the clinic served 1,554 unique patients and provided 12,510 patient visits. This was a 22.64% growth in annual visits. Receiving funds from the BOCC will have a significant impact on the clinic's ability to continue keeping up with the demands for services and increase access to care while maintaining care for the medically needy and working poor without the worry of service reductions. This will in turn save Escambia County taxpayers money by reducing the number of uninsured and underserved citizens that will go to the emergency room as their last resort means of care, which will in turn result in such visits being charged to Medicaid which increases local tax pay expenses. The Health and Hope Clinic NEVER bills Medicaid for services. The Health and Hope Clinic provides care free of charge.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $28,500

Briefly discuss how last year's funds were used? The general funds were used for the following: pharmaceuticals, medical supplies, dental supplies, dental equipment repairs, flu shots for the community, and a new phone system.100% of the BOCC funds were used for direct program costs and were reviewed and submitted to the BOCC accounting department for reimbursement.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County?

The impact of this county funding was the amount of people that were provided free medical, dental, mental health, and pharmaceutical services. The clinic provided over $6 million dollars' worth of free services in 2023. The clinic's WHOLE patient care (total care) and proactive approach by utilizing more health education and wrap-around services has been well-received by patients and our surrounding medical partners. Services provided from your funding include mental health, optometry, dermatology, tobacco cessation classes, women's health services, urology, cardiology, etc. The clinic was able to increase hours of service and operations while

continually recruiting additional specialty services. The Health and Hope Clinic in 2023 was able to keep its 1,554 unique patients out of the local ER's, saving the taxpayers hundreds of thousands of dollars in Medicaid reimbursable/chargeable services which they could have incurred had these same patients utilized the other healthcare facilities in the county. Every dollar funded to the H&H Clinic is equal to ten dollars in services, which is an amazing return on investment.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? Health and Hope Clinic is a volunteer-run clinic with only (5) full-time, 40 hours a week employees and (2) part-time employees. In 2020 the clinic had 236 volunteers who gave over 17,000 volunteer hours. In 2021, the clinic had 253 volunteers and gave over 46,792 volunteer hours and secured free medications equaling $3,232,001. In 2022, the clinic had 307 volunteers which gave 31,736 hours of services which equates to $1,202,737 (If we were paying salaries). In 2023, the clinic had 338 volunteers of which 185 were active licensed volunteers that gave 11,155 hours which equates to $1,352,500 if we were paying salaries and 153 non-licensed general volunteers provided 18,252 volunteer hours that equaled $580,414, if we were paying salaries. This is a lot of return on your investment (ROI). The Health and Hope Clinic provided over $6 million dollars' in free care for the community!

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: We provide care to individuals and non-profits in our local county that do not have insurance and who otherwise burden local emergency rooms and increase Escambia County's Medicaid reimbursement amount.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how

have you partnered with those organizations in the area: St. Joseph's Clinic is the only other free clinic in Escambia County that offers free medical care without taking any kind of health insurance reimbursements, including Medicaid. During the pandemic, they lost most of their senior volunteers and had to close their doors for almost a year. H&H Clinic was able to see their patients and provide services. They are now back open and provide acute care a few days a week with very limited hours, and we continue to help each other meet the demands for services in our community.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. H&H Clinic is the ONLY free and primary care clinic in the area that absorbs 100% of all accrued patient care costs and that does not charge any fees on a sliding scale or take insurance reimbursements from patient services provided which ultimately saves the county taxpayers money. The clinic provides services including comprehensive healthcare and dental along with a multitude of specialty services like optometry, mental health, women's health, dermatology, chiropractic care, full pharmacy, chronic disease management, diagnostics, labs, and health education. Additionally, the clinic has partnerships throughout the county and provides medical and dental services for other non-profits like Teen Challenge, The Charis House, A Future and a Hope (AFAH). Ministry Village Olive (MVO) assists patients with food security, public showers, utility assistance, and hygiene emergency packs. H&H is the only free clinic to offer FREE Narcan to over 30 different organizations, while also supplying to thousands of individuals. The clinic also offers opioid addiction education, and referrals for recovery services through its Impact 100 funded grant "How to Save a Life" program. Additionally, the clinic offers vaccinations and immunizations for anyone in the community and is engaged in community events through partnerships with AMGEN and Baptist Faith Network.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 0%
- Percentage for direct programming costs: 100%

If Escambia County funding can only fund a portion of your request, how will you offset the difference? The clinic's desire to increase access to care for the uninsured and underserved will be met by providing access to medical and dental care to more patients. The clinic is increasing volunteer recruitment and increasing volunteer hours to sustain the newly increased number of patients being served, but the amount of funding we receive directly affects the number of patients we can help.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. The United Way West Florida awarded the H&H Clinic in 2023-2024 $40,000.00 appropriated for the salary and wages to fund an APRN position for oversight and quality control of the increased demand for services in our surrounding area. The Health and Hope Clinic also received $108,000 in October 2023 from Impact100 to help with building costs of a new mental health/health and wellness wing to accommodate the growing number of mental health needs in our surrounding areas. There is zero duplication of funding from the above local funding requests and the request from BOCC.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY22	FY23	FY24	% Change
1.Number of total patient visits	10,637	11,701	12,870	10%
2.Number of new patients enrolled for services	880	968	1065	10%
3.Total dollar value of medical and dental care provided	$3,282,595	$3,610,855	$3,971,940	10%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1.Number of total medical and dental patient visits will increase by 10%	14,157
2.Number of new patients enrolled for services will increase by 10%	1,171
3.Total of medical care provided will increase by 10%	4,369,134

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY24
1.Number of total medical and dental patient visits	12,870
2.Number of new patients enrolled for services	1065
3.Total dollar value of medical care provided	$3,971,940

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as

necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$704,883	$ 575,400	$601,444
Programmatic Income	$ 3,012	$ 3,250	$ 3,000
County Funding/Direct Contribution	$ 28,500	$ 28,500	$ 28,500
County Funding by Other Source (a)	$ 10,000	$ 0	$ 0
City Funding			
Local Non-Profit Funding	$ 37,732	$ 45,000	$ 50,000
State Funding			
Federal Funding			
Memberships			
Investment Income	$ 21,766	$ 37,370	$ 40,000
Other Income (b)	$ 0	$ 85,276	$ 100,000
Total Income	$ 805,893	$ 774,796	$ 822,944

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) The $10,000 represents a sponsorship from Escambia County Sheriff Office for the annual Christmas at the Clinic Gala fundraiser.

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. _____ Other income for the budget year 2024 and 2025 represents cash carried forward from prior year to cover expenses for applicable year and to balance the budget.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	4.5	6.5	5.5
Salaries and Wages	$ 321,624	$481,892	$500,750
Employee Benefits	$ 24,925	$ 38,615	$ 42,477
Professional Services	$ 35,250	$ 31,100	$ 34,210
Contractual Services	$ 36,322	$ 35,606	$ 39,166
Travel Expenses	$ 4,045	$ 3,200	$ 3,520
Rentals and Leases	$ 13,715	$ 16,892	$ 18,581
Communication	$ 6,684	$ 7,000	$ 7,700
Postage and Freight	$ 2,930	$ 3,600	$ 3,960
Repair and Maintenance	$ 14,646	$ 17,446	$ 19,190
Printing and Binding	$ 0	$ 0	$ 0
Marketing and Promotion	$ 32,587	$ 36,896	$ 40,586
Fuel	$ 0	$ 0	$ 0
Supplies	$ 38,496	$ 63,209	$ 69,530
Event Expenses	$ 12,761	$ 15,000	$ 16,500
Capitalizable Assets for County Funding (a)	$ 0	$ 0	$ 0
Other Expenses (b)	$ 19,539	$ 24,340	$ 26,774
Total Expenses	$ 563,524	$ 774,796	$ 822,944
Net Income - (Revenue minus Expense)	$ 242,369	$ 0	$ 0

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. N/A

(b) Please explain any request listed in the "Other Expenses" line item. Other expenses includes lab fees, bank fees, office equipment, and IT expenses.

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. The financial statements submitted in 2023 represent cash basis financials that were reviewed by the board in January. We are in the process of converting these financials to accrual. This accounts for the difference in income and expenses, specifically the Dental Grant/FAFCC for $74,981, which represents equipment to be capitalized.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? The planned use for these excess funds from previous year is to set funds aside for capital improvements and the mental health addition to our building to increase access to mental health for the community. In addition, $85,276 of the excess funds will be used as cash carry forward funds in the 2024 budget.

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Sally Bergosh	Executive Director	$80,000
Bonnie Rieland, APRN	Chief Clinical Officer	$143,750
Carly Riccio	Behavioral Health Manager	$53,000
Aschle Joassaint	Office Manager/Vol Cor	$43,680
Amber Richardson	Dental Manager	$32,760

5. Please provide the total amount of cash and investments on hand. $815,459

6. Does your organization charge fees for services? If so, provide a list of fees charged.

   NO-All services provided are FREE.

7. Does your organization require background checks from volunteers and staff? YES

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1. What is your agency's Strategic Plan? _____

_____

_____

_____

_____

_____

_____

_____

2. How many jobs were created this year over last year by zip code? _____

_____

_____

_____

_____

_____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____

   _____

   _____

   _____

   _____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

   _____

   _____

   _____

   _____

3. Was there any increase in membership for the local chambers? _____

   _____

   _____

   _____

4. What are your agency's statistics on business creation and minority businesses by zip code? _____

   _____

   _____

   _____

5. Can we reduce the taxpayer subsidy? _____

   _____

   _____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Name: Sally Bergosh

Title: Executive Director Date: 3/25/2024

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Health and Hope Clinic, Inc

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ **501(c)3**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

1718 E. Olive Rd.

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, FL 32514

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

2	6	–	4	3	3	6	6	3	8

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Sally Bergosh Date ▶ 3/25/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

IRS Department of the Treasury
Internal Revenue Service

ATLANTA GA 39901-0001

In reply refer to: 0752439619
May 20, 2016 LTR 4168C 0
26-4336638 000000 00
00027278
BODC: TE

HEALTH AND HOPE CLINIC INC
% RICK HOLLIS
1718 E OLIVE RD
PENSACOLA FL 32514-7553

027951

Employer ID Number: 26-4336638
Form 990 required: Y

Dear Taxpayer:

We issued you a determination letter in July 2009, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

0752439619
May 20, 2016 LTR 4168C 0
26-4336638 000000 00
00027279

HEALTH AND HOPE CLINIC INC
% RICK HOLLIS
1718 E OLIVE RD
PENSACOLA FL 32514-7553

Sincerely yours,

Teri M. Johnson
Operations Manager, AM Ops. 3

Form **8453-TE**

Department of the Treasury
Internal Revenue Service

Tax Exempt Entity Declaration and Signature for Electronic Filing

For calendar year 2022, or tax year beginning . . . . . **, and ending** . . . . .

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP

Go to *www.irs.gov/Form8453TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer

HEALTH AND HOPE CLINIC, INC.

EIN or SSN

26-4336638

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line of the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12) .	**1b** 4,366,106
2a	**Form 990-EZ** check here	[ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here . .	[ ]	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here	[ ]	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here	[ ]	**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here	[ ]	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here	[ ]	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here	[ ]	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here	[ ]	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here . . .	[ ]	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration of Officer or Person Subject to Tax

11a [ ] I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

b [ ] If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/ 990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that [X] I am an officer of the above named entity or [ ] I am the person subject to tax with respect to (name of entity) _____ , (EIN) _____ , and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund.

Sign Here	Signature of officer or person subject to tax	Date	EXECUTIVE DIRECTOR Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature JOSHUA C. DURST	Date	Check if also paid preparer [X]	Check if self-employed [ ]	ERO's SSN or PTIN P00436839
	Firm's name (or yours if self-employed), address, and ZIP code DURST JORDAN CPA PA 4459-B HIGHWAY 90 MILTON FL 32571				EIN 45-0529207 Phone no. 850-995-5000

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed [ ]	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see back of form. Form **8453-TE** (2022)

DAA

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , and ending

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/ terminated
☐ Amended return
☐ Application pending

C Name of organization
HEALTH AND HOPE CLINIC, INC.
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1718 E OLIVE RD
City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA FL 32514

D Employer identification number
26-4336638
E Telephone number
850-479-4456
G Gross receipts$ 4,378,901

F Name and address of principal officer:
SALLY BERGOSH
1718 E OLIVE RD
PENSACOLA FL 32514

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527
J Website: WWW.HEALTHANDHOPECLINIC.ORG
H(c) Group exemption number
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other
L Year of formation: 2009
M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	10
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	23
6 Total number of volunteers (estimate if necessary)	6	311
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)	2,059,901	4,352,790
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-100	-300
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	28,140	13,616
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,087,941	4,366,106
Expenses		
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	228,115	448,442
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 8,871		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,459,730	2,224,412
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,687,845	2,672,854
19 Revenue less expenses. Subtract line 18 from line 12	400,096	1,693,252

	Beginning of Current Year	End of Year
Net Assets or Fund Balances		
20 Total assets (Part X, line 16)	1,226,246	1,463,371
21 Total liabilities (Part X, line 26)	11,541	14,289
22 Net assets or fund balances. Subtract line 21 from line 20	1,214,705	1,449,082

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
SALLY BERGOSH EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JOSHUA C. DURST	JOSHUA C. DURST			P00436839

Firm's name DURST JORDAN CPA PA Firm's EIN 45-0529207
Firm's address 4459-B HIGHWAY 90 MILTON, FL 32571 Phone no. 850-995-5000

May the IRS discuss this return with the preparer shown above? See instructions ☒ 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 ☒

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 2,477,262 including grants of$) (Revenue $)

HEALTH AND HOPE CLINIC IS A VOLUNTEER AND DONOR DRIVEN MEDICAL CLINIC ESTABLISHED IN ORDER TO HELP MEET THE NEEDS OF THE MEDICALLY UNDERSERVED POPULATION. THE CLINIC OFFERS PRIMARY MEDICAL CARE, PREVENTATIVE CARE, SPECIALTY CARE, LABORATORY SERVICES, PRESCRIPTION ASSISTANCE, AND REFERRALS TO COMMUNITY SOCIAL SERVICES. DENTAL SERVICES INCLUDING CONSULTATIONS, EXTRACTIONS, AND RESTORATIVE CARE ARE ALSO PROVIDED. THE CLINIC OPERATES WITH OVER 311 VOLUNTEER MEDICAL PROFESSIONALS AND SUPPORT STAFF WHOSE VALUE IS OVER $1,298,812. OVER 11,112 PATIENT VISITS WERE PROVIDED IN 2022. THERE WERE OVER 4,946 PRESCRIPTIONS FILLED IN 2022 WITH A VALUE OF $4,560,229.

4b (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses 2,477,262

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	**1**	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors?* See instructions	**2**	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	**3**		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	**4**		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	**5**		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	**6**		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	**7**		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	**8**		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	**9**		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	**10**		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	**11a**	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	**11b**		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	**11c**		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	**11d**		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	**11e**		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	**11f**		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	**12a**	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	**12b**		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**13**		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	**14a**		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	**14b**		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	**15**		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	**16**		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	**17**		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	**18**	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	**19**		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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	5		
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**	23		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**		X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**			
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	**15**			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**			

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [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**	10		
	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**	10		
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 NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [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

GINNY STEVENS 1718 E OLIVE RD

PENSACOLA FL 32514 850-479-4456

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SALLY BERGOSH	40.00									
EXECUTIVE DIRECTOR	0.00			X				77,115	0	0
(2) ANNA CAUSEY	2.00									
CHAIRMAN	0.00	X		X				0	0	0
(3) WILLIAM GOODWIN	1.00									
VICE CHAIRMAN	0.00	X		X				0	0	0
(4) DONALD MCLAUGHLIN	1.00									
TREASURER/SECRETARY	0.00	X		X				0	0	0
(5) JOHN PORTER	1.00									
DIRECTOR	0.00	X						0	0	0
(6) DR. BRIAN NALL	1.00									
DIRECTOR	0.00	X						0	0	0
(7) PAUL MCLEOD, MD	1.00									
DIRECTOR	0.00	X						0	0	0
(8) JOHN LARRY MORRIS, DMD	1.00									
DIRECTOR	0.00	X						0	0	0
(9) NIXON DANIEL, III	1.00									
DIRECTOR	0.00	X						0	0	0
(10) LINDA HINSON	1.00									
DIRECTOR	0.00	X						0	0	0
(11) BRIGETTE BROOKS	1.00									
DIRECTOR	0.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								77,115		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								77,115		

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *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

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	201,828				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,150,962				
	g Noncash contributions included in lines 1a-1f	1g	$ 3,454,942				
	h **Total.** Add lines 1a–1f			4,352,790			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a		1,200			
	b Less: cost or other basis and sales exps.	7b		1,500			
	c Gain or (loss)	7c		-300			
	d Net gain or (loss)			-300	-300		
	8a Gross income from fundraising events (not including $ 201,828 of contributions reported on line 1c). See Part IV, line 18	8a	22,950				
	b Less: direct expenses	8b	11,295				
	c Net income or (loss) from fundraising events			11,655			
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a OTHER INCOME			1,961	1,961		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d			1,961			
	12 **Total revenue.** See instructions			4,366,106	1,661	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	77,115	57,837	15,423	3,855
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	339,785	296,655	40,858	2,272
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	31,542	24,603	6,308	631
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	12,125		12,125	
12 Advertising and promotion	27,171		27,171	
13 Office expenses	15,583		15,583	
14 Information technology	40,675		40,675	
15 Royalties				
16 Occupancy	27,764	22,212	4,164	1,388
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	10,896	9,806	1,090	
23 Insurance	12,466	7,151	4,868	447
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 MEDICATION & SUPP IN-KIND	1,948,348	1,948,348		
b GRANT SUPPLIES	53,640	53,640		
c DENTAL SUPPLIES	14,418	14,418		
d VOLUNTEER RETENTION	10,994		10,994	
e All other expenses	50,332	42,592	7,462	278
25 Total functional expenses. Add lines 1 through 24e	2,672,854	2,477,262	186,721	8,871
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		473,033	1	650,918
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		31,308	3	30,135
	4	Accounts receivable, net		5,500	4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		683,550	8	722,769
	9	Prepaid expenses and deferred charges		4,174	9	2,288
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 141,371			
	b	Less: accumulated depreciation	10b 88,110	28,681	10c	53,261
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	4,000
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		1,226,246	16	1,463,371
Liabilities	17	Accounts payable and accrued expenses		11,541	17	14,289
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		11,541	26	14,289
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,209,705	27	1,429,082
	28	Net assets with donor restrictions		5,000	28	20,000
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		1,214,705	32	1,449,082
	33	Total liabilities and net assets/fund balances		1,226,246	33	1,463,371

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,366,106
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,672,854
3	Revenue less expenses. Subtract line 2 from line 1	3	1,693,252
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,214,705
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	-1,458,874
7	Investment expenses	7	
8	Prior period adjustments	8	-1
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,449,082

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
HEALTH AND HOPE CLINIC, INC.

Employer identification number
26-4336638

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 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box 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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,492,500	1,720,874	2,266,546	2,059,901	4,352,790	12,892,611
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	2,492,500	1,720,874	2,266,546	2,059,901	4,352,790	12,892,611
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						12,892,611

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	2,492,500	1,720,874	2,266,546	2,059,901	4,352,790	12,892,611
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	12,961	16,171	24,725	28,140		81,997
11 **Total support.** Add lines 7 through 10						12,974,608

12 Gross receipts from related activities, etc. (see instructions) **12** 93,500

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** 99.37 %

15 Public support percentage from 2021 Schedule A, Part II, line 14 **15** 99.15 %

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	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.)

PART II, LINE 10 - OTHER INCOME DETAIL

$ 81,997

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

HEALTH AND HOPE CLINIC, INC.

Employer identification number

26-4336638

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33$^{1}/_{3}$% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ . . . . . .

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
HEALTH AND HOPE CLINIC, INC.

Employer identification number
26-4336638

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	AMERICARES 88 HAMILTON AVE STAMFORD CT 06902	$ 201,699	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
2	DIRECT RELIEF 27 S LA PATERA LANE SANTA BARBARA CA 93117	$ 1,522,077	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
3	MERCK 351 NORTH SUMNEYTOWN PIKE NORTH WALES PA 19454	$ 234,886	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
4	FLORIDA ASSOCIATION OF FREE & CHARITABLE CLINICS PO BOX 352658 PALM COAST FL 32135	$ 439,934	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization
HEALTH AND HOPE CLINIC, INC.

Employer identification number
26-4336638

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
1	MEDICAL SUPPLIES AND MATERIALS	$ 201,699	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	MEDICAL SUPPLIES AND MATERIALS	$ 1,522,077	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	MEDICAL SUPPLIES AND MATERIALS	$ 234,886	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

SCHEDULE 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

HEALTH AND HOPE CLINIC, INC.

Employer identification number

26-4336638

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange program
- **e** ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment ____ %
- **b** Permanent endowment ____ %
- **c** Term endowment ____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	**3a(i)**		
(ii) Related organizations	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		141,371	88,110	53,261
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				53,261

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)*		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)*		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	4,366,106
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	4,366,106
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	4,366,106

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	4,131,728
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	1,458,874		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	1,458,874
3	Subtract line **2e** from line **1**			3	2,672,854
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	2,672,854

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to** *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

HEALTH AND HOPE CLINIC, INC.

Employer identification number

26-4336638

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	(iii) Did fund-raiser have custody or control of contributions? **Yes**	**No**	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 CHRISTMAS GALA (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	224,778			224,778
	2 Less: Contributions	201,828			201,828
	3 Gross income (line 1 minus line 2)	22,950			22,950
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	7,568			7,568
	8 Entertainment				
	9 Other direct expenses	3,727			3,727
	10 Direct expense summary. Add lines 4 through 9 in column (d)				11,295
	11 Net income summary. Subtract line 10 from line 3, column (d)				11,655

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ **Yes** ☐ **No**

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ **Yes** ☐ **No**

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility **13a** %

b An outside facility **13b** %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information.

Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE 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

HEALTH AND HOPE CLINIC, INC.

Employer identification number

26-4336638

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies	X	4	1,987,568	FV OF DONATED SUPPLIES
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (MEDICAL SERVICE)	X	311	1,384,930	FV OF MANDATED RATES
26	Other (FACILITIES)	X	1	73,944	FV OF BLDG SQ FOOTAGE
27	Other (MEDICAL EQUIP)	X	1	8,500	FV OF DONATED EQUIPMENT
28	Other ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	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 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

HEALTH AND HOPE CLINIC, INC.

Employer identification number

26-4336638

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES

THE MISSION OF THE HEALTH AND HOPE CLINIC IS TO PROVIDE HELP AND HOPE TO THE HURTING. THE CLINIC PROVIDES FREE AND CHARITABLE MEDICAL AND DENTAL CARE TO QUALIFIED INDIVIDUALS WITH LIMITED INCOME, NO ACCESS TO CARE, AND NO HEALTH INSURANCE.

FORM 990 - ORGANIZATION'S MISSION

THE MISSION OF THE HEALTH AND HOPE CLINIC IS TO PROVIDE HELP AND HOPE TO THE HURTING. THE CLINIC PROVIDES FREE AND CHARITABLE MEDICAL AND DENTAL CARE TO QUALIFIED INDIVIDUALS WITH LIMITED INCOME, NO ACCESS TO CARE, AND NO HEALTH INSURANCE.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

ALL BOARD MEMBERS RECEIVED AN ELECTRONIC COPY OF THE FORM 990 AND THE ACCOMPANYING SCHEDULES IN "PDF" FORMAT FOR THEIR REVIEW BEFORE FILING WITH THE IRS. THE BOARD MEMBERS WERE ALSO INFORMED THAT A PAPER COPY OF THE FORM 990 AND THE ACCOMPANYING SCHEDULES IS AVAILABLE AT THE ORGANIZATION'S PRINCIPAL OFFICE.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

BOARD MEMBERS AND OFFICERS RECEIVE CORRESPONDENCE EACH YEAR THAT MUST BE COMPLETED AND SIGNED CONFIRMING THAT THEY WILL DISCLOSE ANY CONFLICTS THAT VIOLATE THE ORGANIZATION'S POLICY. THE BOARD REVIEWS ALL CONFLICTS AND DETERMINES IF FURTHER ACTIONS NEED TO BE TAKEN.

Name of the organization	Employer identification number
HEALTH AND HOPE CLINIC, INC.	26-4336638

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

COMPENSATION OF THE EXECUTIVE DIRECTOR AND OTHER KEY EMPLOYEES IS DTERMINED BY THE BOARD OF DIRECTORS BASED ON THE JOB PERFORMANCE, THE ORGANIZATION'S BUDGET, AND COMPARABLE COMPENSATION WITHIN THE SAME MARKET.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

COMPENSATION OF THE EXECUTIVE DIRECTOR AND OTHER KEY EMPLOYEES IS DTERMINED BY THE BOARD OF DIRECTORS BASED ON THE JOB PERFORMANCE, THE ORGANIZATION'S BUDGET, AND COMPARABLE COMPENSATION WITHIN THE SAME MARKET.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

THE ORGANIZATION HAS ALL GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY, AND THE COMPILED FINANCIAL STATEMENTS ON FILE AT THE ORGANIZATION'S PRINCIPAL OFFICE. ALL DOCUMENTS ARE AVAILABLE UPON REQUEST.

Cash - EOY

Description	Amount
	$ 650,918
TOTAL	$ 650,918

HEALTH AND HOPE CLINIC, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2023

Health and Hope Clinic, Inc.
Statement of Assets, Liabilities and Net Assets
December 31, 2023

	Dec 31, 23	
ASSETS		
Current Assets		
Checking/Savings		
11030 · Operating Account (Regions)		275,948.30
11035 · Morgan Stanley		531,752.34
11040 · PayPal		7,758.49
Total Checking/Savings		815,459.13
Other Current Assets		
12300 · Prepaid Insurance		2,288.12
12500 · Inventory		1,051,518.47
12550 · Less Inventory Valuation		-328,749.31
Total Other Current Assets		725,057.28
Total Current Assets		1,540,516.41
Fixed Assets		
13000 · Fixed Assets		
13100 · Office Equipment	32,818.27	
13200 · Medical Equipment	108,553.19	
13500 · Construction in Progress	8,015.00	
13800 · Accumulated Depreciation	-88,109.59	
Total 13000 · Fixed Assets		61,276.87
Total Fixed Assets		61,276.87
TOTAL ASSETS		**1,601,793.28**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
22000 · Regions FIA Card Services		2,749.97
Total Credit Cards		2,749.97
Other Current Liabilities		
24000 · Payroll Liabilities		-260.22
Total Other Current Liabilities		-260.22
Total Current Liabilities		2,489.75
Total Liabilities		2,489.75
Equity		
32000 · Unrestricted Net Assets		1,449,082.62
Net Income		150,220.91
Total Equity		1,599,303.53
TOTAL LIABILITIES & EQUITY		**1,601,793.28**

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substanitally all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.
Statement of Revenues and Expenses
For the twelve months ended December 31, 2023

	Jan - Dec 23	
Ordinary Income/Expense		
Income		
Receipts		
24020 · Pensacola Bay Baptist Assoc.	8,500.00	
24030 · Grants	327,011.28	
24035 · Christmas at the Clinic	210,332.17	
24050 · Southern Baptist Convention	2,000.00	
24060 · Church Contributions	84,682.20	
25070 · Community Contributions	118,590.26	
25072 · Board of County Commissioners	12,044.41	
25080 · Medical Records Reimbursements	3,512.75	
Total Receipts		766,673.07
Total Income		766,673.07
Expense		
Expenses		
35100 · Personnel		
35110 · Executive Director	83,115.42	
35130 · Clinical Manager	46,800.00	
35131 · Chief Clinical Officer	47,250.00	
35166 · Dental Manager	33,220.00	
35169 · Health Navigator	33,020.00	
35171 · Amgen Director	21,951.00	
35172 · Office Manager/Vol Coordinator	39,340.00	
35173 · Pharmacy Manager	10,200.00	
35174 · Mental Health Manager	6,726.92	
66000 · Payroll Expenses	24,680.15	
Total 35100 · Personnel		346,303.49
36000 · Other Expenses		
36010 · Pharmaceuticals	11,529.46	
36030 · Licenses	103.25	
36050 · Lab Fees	1,535.10	
36060 · Office Supplies	6,073.68	
36070 · Medical Equip & Supplies	845.31	
36075 · Medical Supplies- Amgen	4,620.96	
36076 · Amgen Supplies	2,527.60	
36080 · Counseling Fees	1,190.00	
36090 · Postage	2,930.08	
36100 · Telephone/Internet	6,684.30	
36110 · Office Equipment	6,829.17	
36115 · IT Hardware/Software/Consulting	8,069.22	
36120 · Janitorial Services	8,000.88	
36125 · Maintenance	1,679.65	
36126 · Repairs	2,679.29	
36130 · Utilities	15,376.47	
36135 · Lease Expense	13,714.80	
36150 · EMR/Pharm	3,409.28	
36160 · Publicity/Marketing	13,864.50	
36162 · Publicity/Marketing- Amgen	3,681.43	
36165 · Memberships & Dues	2,710.50	
36170 · Travel	4,045.59	
36180 · Staff Development	3,828.66	
36190 · VolunteerRetention/Appreciatio	11,136.43	
36200 · Insurance	4,576.63	
36210 · Miscellaneous	3,061.47	
36225 · Professional Fees - Audit	11,150.00	
36230 · Professional Fees - Bookkeeping	24,100.00	
36240 · Grant Expenses	8,955.97	
36250 · Christmas at Clinic Expenses	12,837.33	
36500 · Dental Supplies	11,865.22	
36505 · Dental Equipment	1,034.30	
36506 · Dental Repair	2,286.21	
36507 · Dental Grant - FAFCC	74,981.56	
Total 36000 · Other Expenses		291,914.30
Total Expenses		638,217.79
Total Expense		638,217.79
Net Ordinary Income		128,455.28
Other Income/Expense		
Other Income		
26500 · Interest Income		21,765.63
Total Other Income		21,765.63
Net Other Income		21,765.63
Net Income		**150,220.91**

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substanitally all disclosures required by GAAP omitted.

SUPPLEMENTARY

INFORMATION

Health and Hope Clinic, Inc.
Schedule I - Revenues and Expenses
For the twelve months ended December 31, 2023 and 2022

	Jan - Dec 23	Jan - Dec 22
Ordinary Income/Expense		
Income		
Receipts		
24020 · Pensacola Bay Baptist Assoc.	8,500.00	8,000.00
24030 · Grants	327,011.28	135,830.95
24031 · HRSA Grant-CFDA93.011/U3U45474	0.00	355,511.89
24035 · Christmas at the Clinic	210,332.17	224,778.00
24050 · Southern Baptist Convention	2,000.00	6,500.00
24060 · Church Contributions	84,682.20	77,567.24
25070 · Community Contributions	118,590.26	83,045.01
25072 · Board of County Commissioners	12,044.41	29,564.70
25080 · Medical Records Reimbursements	3,512.75	1,961.25
Total Receipts	766,673.07	922,759.04
Total Income	766,673.07	922,759.04
Expense		
Expenses		
35100 · Personnel		
HRSA-CFDA93.011/FAINY3U45474		
HRSA Accounting	0.00	6,400.00
HRSA HCW Full TIme	0.00	28,000.00
HRSA HCW Part Time	0.00	47,940.00
HRSA Program Manager/HCW	0.00	50,000.00
Total HRSA-CFDA93.011/FAINY3U45474	0.00	132,340.00
35110 · Executive Director	83,115.42	77,115.47
35115 · Administrative Coordinator	0.00	19,225.00
35116 · Athena Admin	0.00	7,604.75
35130 · Clinical Manager	46,800.00	38,820.00
35131 · Chief Clinical Officer	47,250.00	60,910.00
35132 · Clinical Manager - Asst	0.00	27,360.00
35166 · Dental Manager	33,220.00	29,400.00
35169 · Health Navigator	33,020.00	4,325.00
35171 · Amgen Director	21,951.00	0.00
35172 · Office Manager/Vol Coordinator	39,340.00	19,800.00
35173 · Pharmacy Manager	10,200.00	0.00
35174 · Mental Health Manager	6,726.92	0.00
66000 · Payroll Expenses	24,680.15	31,542.11
Total 35100 · Personnel	346,303.49	448,442.33
36000 · Other Expenses		
HRSA CFDA 93.011/FAIN U3U45474		
36545 · HRSA Supplies	0.00	1,887.51
36546 · HRSA Mileage	0.00	2,754.00
36547 · HRSA Cell Phone	0.00	1,200.00
36650 · HRSA Incentive Cards	0.00	51,752.84
Total HRSA CFDA 93.011/FAIN U3U45474	0.00	57,594.35
36010 · Pharmaceuticals	11,529.46	8,577.27
36030 · Licenses	103.25	1,375.65
36050 · Lab Fees	1,535.10	964.92
36060 · Office Supplies	6,073.68	6,257.95
36070 · Medical Equip & Supplies	845.31	6,493.41
36075 · Medical Supplies- Amgen	4,620.96	0.00
36076 · Amgen Supplies	2,527.60	0.00
36080 · Counseling Fees	1,190.00	2,830.00
36090 · Postage	2,930.08	2,010.58
36100 · Telephone/Internet	6,684.30	4,228.38
36110 · Office Equipment	6,829.17	7,313.32
36115 · IT Hardware/Software/Consulting	8,069.22	40,675.08
36120 · Janitorial Services	8,000.88	9,140.00
36125 · Maintenance	1,679.65	4,618.99
36126 · Repairs	2,679.29	947.00

No assurance is provided on these financial statements.
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Substanitally all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.
Schedule I - Revenues and Expenses
For the twelve months ended December 31, 2023 and 2022

	Jan - Dec 23	Jan - Dec 22
36130 · Utilities	15,376.47	14,396.12
36135 · Lease Expense	13,714.80	8,938.30
36150 · EMR/Pharm	3,409.28	4,482.00
36160 · Publicity/Marketing	13,864.50	27,171.29
36162 · Publicity/Marketing- Amgen	3,681.43	0.00
36165 · Memberships & Dues	2,710.50	1,312.02
36170 · Travel	4,045.59	0.00
36180 · Staff Development	3,828.66	2,909.27
36190 · VolunteerRetention/Appreciatio	11,136.43	10,993.94
36200 · Insurance	4,576.63	3,527.04
36210 · Miscellaneous	3,061.47	2,406.23
36220 · Depreciation Expense	0.00	10,895.21
36225 · Professional Fees - Audit	11,150.00	1,175.00
36230 · Professional Fees - Bookkeeping	24,100.00	10,950.00
36240 · Grant Expenses	8,955.97	5,838.03
36250 · Christmas at Clinic Expenses	12,837.33	11,295.25
36500 · Dental Supplies	11,865.22	11,937.91
36505 · Dental Equipment	1,034.30	2,479.68
36506 · Dental Repair	2,286.21	3,624.37
36507 · Dental Grant - FAFCC	74,981.56	0.00
Total 36000 · Other Expenses	291,914.30	287,358.56
Total Expenses	638,217.79	735,800.89
Total Expense	638,217.79	735,800.89
Net Ordinary Income	128,455.28	186,958.15
Other Income/Expense		
Other Income		
In-Kind Donations		
26000 · In-Kind Medical Services Income	0.00	1,384,930.45
26010 · In-Kind Materials & Supplies In	0.00	1,987,567.79
26020 · In-Kind Facilities	0.00	73,944.34
26030 · In-Kind Donated Assets	0.00	8,500.00
80000 · In-Kind Medical Services Exp	0.00	-1,384,930.45
80010 · In-Kind Materials & Supplies	0.00	-1,948,347.77
80020 · In-Kind Facilities Exp	0.00	-73,944.34
Total In-Kind Donations	0.00	47,720.02
26500 · Interest Income	21,765.63	0.00
Total Other Income	21,765.63	47,720.02
Other Expense		
37000 · Loss on Disposal of PPE	0.00	300.00
Total Other Expense	0.00	300.00
Net Other Income	21,765.63	47,420.02
Net Income	**150,220.91**	**234,378.17**

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substanitally all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.
Schedule II - Revenues and Expenses
For the one month ended December 31, 2023 and 2022

	Dec 23	Dec 22
Ordinary Income/Expense		
Income		
Receipts		
24020 · Pensacola Bay Baptist Assoc.	1,416.00	1,333.33
24030 · Grants	13,343.66	21,634.52
24035 · Christmas at the Clinic	29,601.87	19,224.24
24060 · Church Contributions	7,301.76	8,490.44
25070 · Community Contributions	90,730.23	52,335.52
25072 · Board of County Commissioners	0.00	16,455.59
25080 · Medical Records Reimbursements	96.00	289.00
Total Receipts	142,489.52	119,762.64
Total Income	142,489.52	119,762.64
Expense		
Expenses		
35100 · Personnel		
35110 · Executive Director	9,230.76	8,653.86
35115 · Administrative Coordinator	0.00	2,825.00
35130 · Clinical Manager	5,400.00	5,400.00
35131 · Chief Clinical Officer	4,425.00	4,362.50
35166 · Dental Manager	3,600.00	3,000.00
35169 · Health Navigator	4,120.00	3,000.00
35171 · Amgen Director	7,317.00	0.00
35172 · Office Manager/Vol Coordinator	4,600.00	2,900.00
35173 · Pharmacy Manager	2,550.00	0.00
35174 · Mental Health Manager	6,115.38	0.00
66000 · Payroll Expenses	3,624.37	2,196.40
Total 35100 · Personnel	50,982.51	32,337.76
36000 · Other Expenses		
36010 · Pharmaceuticals	218.83	567.23
36030 · Licenses	0.00	180.00
36060 · Office Supplies	788.00	885.04
36070 · Medical Equip & Supplies	149.69	121.96
36075 · Medical Supplies- Amgen	-2,216.91	0.00
36076 · Amgen Supplies	425.50	0.00
36080 · Counseling Fees	75.00	190.00
36090 · Postage	165.60	186.30
36100 · Telephone/Internet	530.75	359.27
36110 · Office Equipment	728.59	-11,890.42
36115 · IT Hardware/Software/Consulting	856.34	-5,259.27
36120 · Janitorial Services	734.00	2,600.00
36130 · Utilities	1,043.74	1,050.73
36135 · Lease Expense	1,336.65	871.65
36150 · EMR/Pharm	279.47	2,605.45
36160 · Publicity/Marketing	0.00	1,000.03
36162 · Publicity/Marketing- Amgen	1,050.06	0.00
36180 · Staff Development	156.52	91.38
36190 · VolunteerRetention/Appreciatio	1,134.47	2,655.64
36200 · Insurance	0.00	-425.23
36210 · Miscellaneous	956.17	359.41
36220 · Depreciation Expense	0.00	10,895.21
36230 · Professional Fees - Bookkeeping	2,000.00	850.00
36240 · Grant Expenses	125.00	0.00
36250 · Christmas at Clinic Expenses	809.94	2,606.62
36500 · Dental Supplies	718.76	934.42
36505 · Dental Equipment	0.00	-9,373.47
36506 · Dental Repair	616.17	3,520.37

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substanitally all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.
Schedule II - Revenues and Expenses
For the one month ended December 31, 2023 and 2022

	Dec 23	Dec 22
36507 · Dental Grant - FAFCC	1,251.91	0.00
36600 · Capital Improvements	0.00	-4,000.00
Total 36000 · Other Expenses	13,934.25	1,582.32
Total Expenses	64,916.76	33,920.08
Total Expense	64,916.76	33,920.08
Net Ordinary Income	77,572.76	85,842.56
Other Income/Expense		
Other Income		
In-Kind Donations		
26000 · In-Kind Medical Services Income	0.00	1,384,930.45
26010 · In-Kind Materials & Supplies In	0.00	1,987,567.79
26020 · In-Kind Facilities	0.00	73,944.34
26030 · In-Kind Donated Assets	0.00	8,500.00
80000 · In-Kind Medical Services Exp	0.00	-1,384,930.45
80010 · In-Kind Materials & Supplies	0.00	-1,948,347.77
80020 · In-Kind Facilities Exp	0.00	-73,944.34
Total In-Kind Donations	0.00	47,720.02
26500 · Interest Income	2,193.59	0.00
Total Other Income	2,193.59	47,720.02
Other Expense		
37000 · Loss on Disposal of PPE	0.00	300.00
Total Other Expense	0.00	300.00
Net Other Income	2,193.59	47,420.02
Net Income	**79,766.35**	**133,262.58**

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substanitally all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.
Schedule III Revenues and Expenses by Classification
For the twelve months ended December 31, 2023

	Dental	G&A	HHC	TOTAL
Ordinary Income/Expense				
Income				
Receipts				
24020 · Pensacola Bay Baptist Assoc.	0.00	8,500.00	0.00	8,500.00
24030 · Grants	0.00	327,011.28	0.00	327,011.28
24035 · Christmas at the Clinic	0.00	210,332.17	0.00	210,332.17
24050 · Southern Baptist Convention	0.00	2,000.00	0.00	2,000.00
24060 · Church Contributions	0.00	84,682.20	0.00	84,682.20
25070 · Community Contributions	0.00	118,590.26	0.00	118,590.26
25072 · Board of County Commissioners	0.00	12,044.41	0.00	12,044.41
25080 · Medical Records Reimbursements	0.00	3,512.75	0.00	3,512.75
Total Receipts	0.00	766,673.07	0.00	766,673.07
Total Income	0.00	766,673.07	0.00	766,673.07
Expense				
Expenses				
35100 · Personnel				
35110 · Executive Director	0.00	83,115.42	0.00	83,115.42
35130 · Clinical Manager	0.00	46,800.00	0.00	46,800.00
35131 · Chief Clinical Officer	0.00	47,250.00	0.00	47,250.00
35166 · Dental Manager	0.00	33,220.00	0.00	33,220.00
35169 · Health Navigator	0.00	33,020.00	0.00	33,020.00
35171 · Amgen Director	0.00	21,951.00	0.00	21,951.00
35172 · Office Manager/Vol Coordinator	0.00	39,340.00	0.00	39,340.00
35173 · Pharmacy Manager	0.00	10,200.00	0.00	10,200.00
35174 · Mental Health Manager	0.00	6,726.92	0.00	6,726.92
66000 · Payroll Expenses	0.00	24,680.15	0.00	24,680.15
Total 35100 · Personnel	0.00	346,303.49	0.00	346,303.49
36000 · Other Expenses				
36010 · Pharmaceuticals	0.00	201.16	11,328.30	11,529.46
36030 · Licenses	0.00	61.25	42.00	103.25
36050 · Lab Fees	0.00	0.00	1,535.10	1,535.10
36060 · Office Supplies	0.00	5,927.22	146.46	6,073.68
36070 · Medical Equip & Supplies	0.00	0.00	845.31	845.31
36075 · Medical Supplies- Amgen	0.00	0.00	4,620.96	4,620.96
36076 · Amgen Supplies	0.00	548.30	1,979.30	2,527.60
36080 · Counseling Fees	0.00	0.00	1,190.00	1,190.00
36090 · Postage	0.00	2,930.08	0.00	2,930.08
36100 · Telephone/Internet	0.00	6,684.30	0.00	6,684.30
36110 · Office Equipment	0.00	5,956.97	872.20	6,829.17
36115 · IT Hardware/Software/Consulting	0.00	8,069.22	0.00	8,069.22
36120 · Janitorial Services	0.00	8,000.88	0.00	8,000.88
36125 · Maintenance	0.00	1,679.65	0.00	1,679.65
36126 · Repairs	0.00	2,679.29	0.00	2,679.29
36130 · Utilities	0.00	15,376.47	0.00	15,376.47
36135 · Lease Expense	0.00	13,714.80	0.00	13,714.80
36150 · EMR/Pharm	0.00	400.00	3,009.28	3,409.28
36160 · Publicity/Marketing	0.00	13,844.50	20.00	13,864.50
36162 · Publicity/Marketing- Amgen	0.00	3,681.43	0.00	3,681.43
36165 · Memberships & Dues	0.00	2,710.50	0.00	2,710.50
36170 · Travel	0.00	3,991.90	53.69	4,045.59
36180 · Staff Development	0.00	3,828.66	0.00	3,828.66
36190 · VolunteerRetention/Appreciatio	0.00	11,036.27	100.16	11,136.43
36200 · Insurance	0.00	4,576.63	0.00	4,576.63
36210 · Miscellaneous	0.00	3,061.47	0.00	3,061.47
36225 · Professional Fees - Audit	0.00	11,150.00	0.00	11,150.00
36230 · Professional Fees - Bookkeeping	0.00	24,100.00	0.00	24,100.00
36240 · Grant Expenses	0.00	8,955.97	0.00	8,955.97
36250 · Christmas at Clinic Expenses	0.00	12,837.33	0.00	12,837.33
36500 · Dental Supplies	12,155.48	-158.68	-131.58	11,865.22
36505 · Dental Equipment	1,007.56	26.74	0.00	1,034.30
36506 · Dental Repair	2,286.21	0.00	0.00	2,286.21
36507 · Dental Grant - FAFCC	74,981.56	0.00	0.00	74,981.56
Total 36000 · Other Expenses	90,430.81	175,872.31	25,611.18	291,914.30
Total Expenses	90,430.81	522,175.80	25,611.18	638,217.79
Total Expense	90,430.81	522,175.80	25,611.18	638,217.79
Net Ordinary Income	-90,430.81	244,497.27	-25,611.18	128,455.28
Other Income/Expense				
Other Income				
26500 · Interest Income	0.00	21,765.63	0.00	21,765.63
Total Other Income	0.00	21,765.63	0.00	21,765.63
Net Other Income	0.00	21,765.63	0.00	21,765.63
Net Income	**-90,430.81**	**266,262.90**	**-25,611.18**	**150,220.91**

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substanitally all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.
Schedule IV-Revenue & Expenses-Actual vs. Budget
For the one month and twelve months ended December 31, 2023

	Dec 23	Budget	$ Over Budget	Jan - Dec 23	YTD Budget	$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Receipts							
24020 · Pensacola Bay Baptist Assoc.	1,416.00	712.00	704.00	8,500.00	8,500.00	0.00	8,500.00
24030 · Grants	13,343.66	34,848.00	-21,504.34	327,011.28	198,033.00	128,978.28	198,033.00
24035 · Christmas at the Clinic	29,601.87	66,500.00	-36,898.13	210,332.17	187,923.00	22,409.17	187,923.00
24050 · Southern Baptist Convention	0.00	0.00	0.00	2,000.00	6,500.00	-4,500.00	6,500.00
24060 · Church Contributions	7,301.76	6,000.00	1,301.76	84,682.20	72,000.00	12,682.20	72,000.00
25070 · Community Contributions	90,730.23	4,000.00	86,730.23	118,590.26	48,000.00	70,590.26	48,000.00
25072 · Board of County Commissioners	0.00	15,390.00	-15,390.00	12,044.41	28,500.00	-16,455.59	28,500.00
25080 · Medical Records Reimbursements	96.00	150.00	-54.00	3,512.75	1,800.00	1,712.75	1,800.00
Total Receipts	142,489.52	127,600.00	14,889.52	766,673.07	551,256.00	215,417.07	551,256.00
Total Income	142,489.52	127,600.00	14,889.52	766,673.07	551,256.00	215,417.07	551,256.00
Expense							
Expenses							
35100 · Personnel							
35110 · Executive Director	9,230.76	6,250.00	2,980.76	83,115.42	75,000.00	8,115.42	75,000.00
35130 · Clinical Manager	5,400.00	3,900.00	1,500.00	46,800.00	46,800.00	0.00	46,800.00
35131 · Chief Clinical Officer	4,425.00	3,000.00	1,425.00	47,250.00	74,500.00	-27,250.00	74,500.00
35166 · Dental Manager	3,600.00	2,600.00	1,000.00	33,220.00	31,200.00	2,020.00	31,200.00
35169 · Health Navigator	4,120.00	2,163.00	1,957.00	33,020.00	26,000.00	7,020.00	26,000.00
35171 · Amgen Director	7,317.00	0.00	7,317.00	21,951.00	0.00	21,951.00	0.00
35172 · Office Manager/Vol Coordinator	4,600.00	4,337.00	263.00	39,340.00	52,000.00	-12,660.00	52,000.00
35173 · Pharmacy Manager	2,550.00	0.00	2,550.00	10,200.00	0.00	10,200.00	0.00
35174 · Mental Health Manager	6,115.38	0.00	6,115.38	6,726.92	0.00	6,726.92	0.00
57199 · Cost of Living Adjustment	0.00	1,107.00	-1,107.00	0.00	15,275.00	-15,275.00	15,275.00
66000 · Payroll Expenses	3,624.37	2,121.00	1,503.37	24,680.15	25,862.00	-1,181.85	25,862.00
Total 35100 · Personnel	50,982.51	25,478.00	25,504.51	346,303.49	346,637.00	-333.51	346,637.00
36000 · Other Expenses							
36010 · Pharmaceuticals	218.83	800.00	-581.17	11,529.46	9,600.00	1,929.46	9,600.00
36030 · Licenses	0.00	0.00	0.00	103.25	1,415.00	-1,311.75	1,415.00
36050 · Lab Fees	0.00	125.00	-125.00	1,535.10	1,500.00	35.10	1,500.00
36060 · Office Supplies	788.00	500.00	288.00	6,073.68	6,000.00	73.68	6,000.00
36070 · Medical Equip & Supplies	149.69	550.00	-400.31	845.31	6,600.00	-5,754.69	6,600.00
36075 · Medical Supplies- Amgen	-2,216.91	0.00	-2,216.91	4,620.96	0.00	4,620.96	0.00
36076 · Amgen Supplies	425.50	0.00	425.50	2,527.60	0.00	2,527.60	0.00
36080 · Counseling Fees	75.00	350.00	-275.00	1,190.00	4,200.00	-3,010.00	4,200.00
36090 · Postage	165.60	250.00	-84.40	2,930.08	3,000.00	-69.92	3,000.00
36100 · Telephone/Internet	530.75	420.00	110.75	6,684.30	5,000.00	1,684.30	5,000.00
36110 · Office Equipment	728.59	500.00	228.59	6,829.17	6,000.00	829.17	6,000.00
36115 · IT Hardware/Software/Consulting	856.34	500.00	356.34	8,069.22	6,000.00	2,069.22	6,000.00
36120 · Janitorial Services	734.00	1,600.00	-866.00	8,000.88	8,200.00	-199.12	8,200.00
36125 · Maintenance	0.00	325.00	-325.00	1,679.65	3,900.00	-2,220.35	3,900.00
36126 · Repairs	0.00	125.00	-125.00	2,679.29	1,500.00	1,179.29	1,500.00
36130 · Utilities	1,043.74	1,210.00	-166.26	15,376.47	14,520.00	856.47	14,520.00
36135 · Lease Expense	1,336.65	1,060.00	276.65	13,714.80	11,588.00	2,126.80	11,588.00
36150 · EMR/Pharm	279.47	275.00	4.47	3,409.28	3,300.00	109.28	3,300.00
36160 · Publicity/Marketing	0.00	1,200.00	-1,200.00	13,864.50	15,800.00	-1,935.50	15,800.00
36162 · Publicity/Marketing- Amgen	1,050.06			3,681.43			
36165 · Memberships & Dues	0.00	0.00	0.00	2,710.50	1,500.00	1,210.50	1,500.00
36170 · Travel	0.00	0.00	0.00	4,045.59	2,500.00	1,545.59	2,500.00
36180 · Staff Development	156.52	300.00	-143.48	3,828.66	3,600.00	228.66	3,600.00
36190 · VolunteerRetention/Appreciatio	1,134.47	850.00	284.47	11,136.43	10,200.00	936.43	10,200.00
36200 · Insurance	0.00	140.00	-140.00	4,576.63	3,746.00	830.63	3,746.00
36210 · Miscellaneous	956.17	150.00	806.17	3,061.47	1,800.00	1,261.47	1,800.00
36225 · Professional Fees - Audit	0.00	0.00	0.00	11,150.00	10,000.00	1,150.00	10,000.00
36230 · Professional Fees - Bookkeeping	2,000.00	2,000.00	0.00	24,100.00	24,500.00	-400.00	24,500.00
36240 · Grant Expenses	125.00	1,000.00	-875.00	8,955.97	6,150.00	2,805.97	6,150.00
36250 · Christmas at Clinic Expenses	809.94	10,000.00	-9,190.06	12,837.33	15,000.00	-2,162.67	15,000.00
36500 · Dental Supplies	718.76	1,000.00	-281.24	11,865.22	12,000.00	-134.78	12,000.00
36505 · Dental Equipment	0.00	250.00	-250.00	1,034.30	4,500.00	-3,465.70	4,500.00
36506 · Dental Repair	616.17	250.00	366.17	2,286.21	1,000.00	1,286.21	1,000.00
36507 · Dental Grant - FAFCC	1,251.91	0.00	1,251.91	74,981.56	0.00	74,981.56	0.00
Total 36000 · Other Expenses	13,934.25	25,730.00	-11,795.75	291,914.30	204,619.00	87,295.30	204,619.00
Total Expenses	64,916.76	51,208.00	13,708.76	638,217.79	551,256.00	86,961.79	551,256.00
Total Expense	64,916.76	51,208.00	13,708.76	638,217.79	551,256.00	86,961.79	551,256.00
Net Ordinary Income	77,572.76	76,392.00	1,180.76	128,455.28	0.00	128,455.28	0.00
Other Income/Expense							
Other Income							
26500 · Interest Income	2,193.59	0.00	2,193.59	21,765.63	0.00	21,765.63	0.00
Total Other Income	2,193.59	0.00	2,193.59	21,765.63	0.00	21,765.63	0.00
Net Other Income	2,193.59	0.00	2,193.59	21,765.63	0.00	21,765.63	0.00
Net Income	**79,766.35**	**76,392.00**	**3,374.35**	**150,220.91**	**0.00**	**150,220.91**	**0.00**

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substanitally all disclosures required by GAAP omitted.

HEALTH AND HOPE CLINIC, INC.

AUDITED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022

DURST JORDAN, CPA, PA

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	1
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-12

DURST & JORDAN
CERTIFIED PUBLIC ACCOUNTANTS
ESTABLISHED 2003

4459-B Hwy. 90
Pace, Florida 32571
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Health and Hope Clinic, Inc.

Opinion

We have audited the accompanying financial statements of Health and Hope Clinic, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Health and Hope Clinic, Inc. as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Health and Hope Clinic, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Health and Hope Clinic, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are

considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Health and Hope Clinic, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Health and Hope Clinic, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Pace, FL
August 4, 2023

Health and Hope Clinic, Inc.
Statement of Financial Position
As of December 31, 2022

ASSETS

Current Assets		
Cash	$	650,918
Grants receivable		30,135
Inventory, net of allowance of $328,749		722,769
Prepaid expenses		2,288
Total current assets		1,406,110
Non-Current Assets		
Furniture and equipment, net of accumulated depreciation of $88,110		53,261
Construction in progress		4,000
Total non-current assets		57,261
Total Assets	$	1,463,371

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable	$	6,369
Payroll liabilities		7,920
Total current liabilities		14,289
Total Liabilities		14,289
Net Assets		
Net assets without donor restrictions		1,429,082
Net assets with donor restrictions		20,000
Total net assets		1,449,082
Total Liabilities and Net Assets	$	1,463,371

The accompanying notes are an integral part of these financial statements.

Health and Hope Clinic, Inc.
Statement of Activities
For the year ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Support			
Contributions	$ 160,112	$ 44,565	$ 204,677
In-kind contributions	3,454,942	-	3,454,942
Grants	500	490,843	491,343
Special events and fundraising	224,778	-	224,778
Less cost of direct benefit to donors	(11,295)	-	(11,295)
Total special events, net	213,483	-	213,483
Other income	1,961	-	1,961
Realized gain (loss) on sale of assets	(300)	-	(300)
Net assets released from restrictions	515,408	(515,408)	-
Total revenues, gains, and support	4,346,106	20,000	4,366,106
Expenses			
Program services	3,928,742	-	3,928,742
General and administrative	194,115	-	194,115
Fundraising	8,871	-	8,871
Total expenses	4,131,728	-	4,131,728
Change in Net Assets	214,378	20,000	234,378
Net Assets - Beginning of Year	1,214,704	-	1,214,704
Net Assets - End of Year	$ 1,429,082	$ 20,000	$ 1,449,082

See accompanying notes are an integral part of these financial statements.

Health and Hope Clinic, Inc.
Statement of Functional Expenses
For the year ended December 31, 2022

	Program Services	Supporting Services: General & Administrative	Supporting Services: Fundraising	Total
Accounting fees	$ -	$ 12,125	$ -	$ 12,125
Advertising & public awareness	-	27,171	-	27,171
Counseling fees	2,830	-	-	2,830
Dental supplies	14,418	-	-	14,418
Depreciation	9,806	1,090	-	10,896
Dues & membership fees	-	1,312	-	1,312
Electronic medical records	4,482	-	-	4,482
Facilities expense in-kind	66,550	7,394	-	73,944
Grant management fees	5,838	-	-	5,838
Grant reimbursements	3,954	-	-	3,954
Grant supplies	53,640	-	-	53,640
Insurance	7,151	4,868	447	12,466
IT hardware & software	-	40,675	-	40,675
Janitorial services	7,312	1,371	457	9,140
Lab fees	965	-	-	965
Licenses	1,376	-	-	1,376
Maintenance & repairs	8,077	835	278	9,190
Medical services in-kind	1,384,930	-	-	1,384,930
Medical supplies	6,493	-	-	6,493
Medication & supplies in-kind	1,948,348	-	-	1,948,348
Miscellaneous	-	2,406	-	2,406
Office expense	-	15,583	-	15,583
Pharmaceuticals	8,577	-	-	8,577
Personnel	379,095	62,589	6,758	448,442
Staff development	-	2,909	-	2,909
Telephone & internet	3,383	634	211	4,228
Utilities	11,517	2,159	720	14,396
Volunteer retention	-	10,994	-	10,994
Total	$ 3,928,742	$ 194,115	$ 8,871	$ 4,131,728

The accompanying notes are an integral part of these financial statements.

Health and Hope Clinic, Inc.
Statement of Cash Flows
For the year ended December 31, 2022

Cash Flows from Operating Activities		
Net income	$	234,378
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Depreciation		10,896
(Gain) loss on disposal of assets		300
Changes in:		
Accounts receivable		5,500
Grants receivable		1,173
Inventory, net		(39,219)
Prepaid expenses		1,887
Accounts payable		1,959
Payroll liabilities		788
Net cash from operating activities		217,662
Cash Flows from Investing Activities		
Fixed asset purchases		(35,777)
Project costs		(4,000)
Net cash from investing activities		(39,777)
Net Change in Cash		177,885
Cash - Beginning of Year		473,033
Cash - End of Year	$	650,918

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

Health and Hope Clinic, Inc. (the Organization) is a Florida "not-for-profit" corporation dedicated to serve the uninsured and economically disadvantaged residents of Escambia County, Florida with free primary and specialty healthcare. The Organization operated prior to its incorporation in 2009 as a program of Pensacola Bay Baptist Association. The Organization operates under the Florida Volunteer Health Services Program which provides sovereign immunity protection to all licensed providers that volunteer at HHC. All patients treated by the Organization must be uninsured, at or below 200% of the Federal poverty line, and not have or be eligible for Medicare, Medicaid, or VA health benefits. Patients of HHC are not charged a fee for services. The Organization is headquartered in Pensacola, Florida. The Organization's day-to-day operations are under the supervision and direction of the Organization's Board of Directors.

B. Basis of Accounting

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset categories are as follows:

Net assets without donor restrictions – The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investments, contingencies, purchases or construction of fixed assets, or other uses. Some governing boards may delegate decisions to internal management. Such designations are considered to be included in board-designated net assets.

Net assets with donor restrictions – The part of net assets of a not-for-profit that is subject to donor-imposed restrictions. Some donors impose restrictions that are temporary in nature or purpose restricted. Other donors impose restrictions that are perpetual in nature that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. Purpose restricted net assets are deemed to be restricted for the donor-specified purpose by explicit donor stipulation. Once appropriated, purpose restricted assets are released to net assets without donor restrictions.

C. Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents for the purpose of the statement of cash flows include cash held within its separate PayPal account.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Inventory

Inventory consists primarily of pharmaceuticals for distribution to qualified recipients based upon need. Pharmaceutical inventories on hand are valued using an estimated average generic dollar value per prescription. Management sets an obsolescence/expired goods reserve equal to 3.3% of total inventory value plus the valuation of donated pharmaceuticals that are expected to expire within the next accounting period.

E. Property and Equipment

Acquisitions of property and equipment greater than $2,500 with a useful life of one year or more are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets ranging from 5 to 10 years. When any asset is sold, retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the appropriate accounts and any gain or loss is recognized. Gifts of property are presented as unrestricted unless explicit donor stipulations specify how the donated asset must be used.

F. Contributions

Contributions are recognized in the period received or pledged unconditionally. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. All contributions are considered available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or are restricted by the donor for specific purposes are reported as net assets with donor restrictions. Amounts required to be maintained in perpetuity by the donor are reported as net assets that are perpetual in nature. A donor restriction expires when a time restriction ends or when the purpose for which it was intended is satisfied. When a restriction expires, nets assets with donor restrictions are released from restrictions.

G. Donated Assets and Services

Donated facilities, medical supplies, pharmaceuticals, and professional services are recorded in the financial statements at their estimated fair value on the date of gift according to provisions codified in ASC 820, *Fair Value Measurement*. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. A number of volunteers donate a significant amount of their time to the Organization. The Organization's volunteer medical professionals operate under the immunity protection provided by the "Access to Health Care Act" Section 766.1115 Florida Statutes which created the Volunteer Health Services Program. Some donated services do not create or enhance nonfinancial assets and are not considered specialized skills that would have to otherwise be purchased. Therefore, some of the donated services have not been reflected in the financial statements. The amounts reflected in the accompanying financial statements as "in-kind contributions" are offset by amounts included in expenses, other than the change in inventory during the year and those assets that have been capitalized in the property and equipment accounts. See additional information at **Note 3**.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Income Taxes

The Organization is organized under the laws of the State of Florida as a nonprofit corporation. The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has been designated as an organization, which is not a private Organization. The Organization is required to file Form 990 to the Internal Revenue Service.

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

J. Subsequent Events

The Organization has evaluated subsequent events for potential recognition and/or disclosure in the financial statements through August 4, 2023, the date the financial statements were available to be issued.

K. Functional Expense Allocation

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Activities. Expenses directly related to a program or supporting services are charged to that program or supporting service. Labor costs are allocated between program services and supporting services based on established percentages of actual labor hours worked.

L. Recent Accounting Pronouncements

Contributed Nonfinancial Assets: In September 2020, the FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958)*. The main principle of this revised accounting guidance requires contributed nonfinancial assets be presented as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. Enhancements to presentation and disclosure are required to increase the transparency of contributed nonfinancial assets. The amendments in ASU 2020-07 are effective for the Organization for annual reporting periods beginning after June 15, 2021. The Organization adopted the standard on January 1, 2022. See **Note 3**.

NOTE 2 – PROPERTY AND EQUIPMENT

The following is a summary of property and equipment for the year ended December 31, 2022:

Office equipment	$ 32,818
Medical equipment	108,853
Total property and equipment	141,671
Less accumulated depreciation	(88,110)
Total property and equipment (net)	$ 53,561

NOTE 2 – PROPERTY AND EQUIPMENT (CONTINUED)

Depreciation charged to expense totaled $10,896 for the year ended December 31, 2022.

The Organization is in the planning stages of construction of a separate health and wellness building. During the year ended December 31, 2022, the Organization spent $4,000 on engineering and design that have been recorded to construction in progress.

NOTE 3 – IN-KIND CONTRIBUTIONS

The Organization recognized contributed nonfinancial assets within revenue. These contributed nonfinancial assets did not have donor-imposed restrictions.

In-kind contributions were recognized in the accompanying Statement of Activities for the year ended December 31, 2022 as follows:

	Revenue Recognized	Utilization	Valuation
In-kind pharmaceuticals	$ 1,969,061	Program	Estimated fair value based on average generic price per prescription
In-kind medical services	1,384,930	Program	Estimated fair value based on rates mandated by the State of Florida through its Volunteer Health Services Program
In-kind facilities	73,944	Program & general & administrative	Estimated fair value based on comparable rent per square foot in the area
In-kind medical supplies	18,507	Program	Estimate fair value based on market value of supplies when received
In-kind equipment	8,500	Program	Estimated fair value based on market value of equipment when received
Total	$ 3,454,942		

Pharmaceuticals and medical supplies are donated from drug manufacturers, medical facilities, doctors, and health care providers.

A wide range of services including medical, pharmaceutical, dental, and administrative were provided by approximately 311 volunteers.

The Organization operates in a building owned by Ministry Village at Olive, Inc., and the value for this space is based on comparable rents being charged for similar space in the area.

NOTE 4 – GRANTS

The Organization received the following grant revenue during the year.

Florida Association of Free and Charitable Clinics	$	439,934
United Way of West Florida		31,959
International Paper Foundation		5,000
Society of Debutante Charity Cotillion		5,000
Workforce Escarosa, Inc.		4,950
Florida Dental Association Foundation		4,000
Clinical Preceptor Rescue, Inc.		500
Total	$	491,343

All of the grants are donor restricted with the exception of the $500 received from Clinical Preceptor Rescue, Inc. As of December 31, 2022, all grants were released from restrictions other than the International Paper Foundation funds. See **Note 5**.

At December 31, 2022, the $30,135 grant receivable was for operational grant reimbursements which were spent in 2022, but not received until 2023.

NOTE 5 – DONOR RESTRICTED NET ASSETS

The Organization received $5,000 from the International Paper Foundation during 2022. These funds are for the purchase of dental and medical supplies in FY2023. These funds were not spent before year end and have been reported in restricted net assets in the financial statements.

The Organization received a $15,000 contribution to fund the dental assistant position. At December 31, 2022, none of the funds had been spent. The $15,000 has been reported in restricted net assets in the financial statements.

NOTE 6 – CONCENTRATIONS

Cash in bank accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per institution. At December 31, 2022, the Organization's bank balance was $388,303 over the insured amount. This amount was held in a checking account.

During the year ended December 31, 2022, the organization received $59,600 in contributions from two separate contributors. These two contributions represent 29% of total cash contributions. The Organization also received $483,351 in grant funding from two separate grantors. These two grants represent 98% of total grant revenue.

NOTE 7 – RELATED PARTY TRANSACTIONS

For the year ended December 31, 2022, contributions income from board members totaled approximately $21,060.

NOTE 8 – AVAILABILITY OF FINANCIAL ASSETS

The Organization's primary sources of support are from cash contributions, in-kind contributions, grants, and special events. The Organization has a policy to manage its liquidity following three guiding principles: operating within a prudent range of financial stability; maintaining adequate liquidity to fund near-term operations; and maintaining sufficient resources to provide reasonable assurance that the long-term operations will be maintained.

The following reflects the Organization's financial assets as of December 31, 2022, reduced by amounts not available for general use within one year of the balance sheet date:

Financial assets at 12/31/22:	
Cash	$ 650,918
Grants receivable	30,135
Less those unavailable for general expenditures within one year, due to:	
Restricted for purchased of dental and medical supplies	(5,000)
Restricted for personnel expenditures	(15,000)
Financial assets available to meet cash needs for general expenditures within one year	$ 661,053

General Fund 001

Lakeview Center

9

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025

ESCAMBIA COUNTY

AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- ___ Submit a fully completed Agency Funding Request Application
- ___ Submit a copy of your organization's current W-9
- ___ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status.
- ___ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- ___ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and after reward date.

GENERAL INFORMATION

Agency Name: Lakeview Center, inc.

Agency Address: 1221 W. Lakeview Ave., Pensacola, FL, 32506

Program Name for which funding is being requested: Central Receiving Facility (CRF)

Amount Requested: $347,824

Program Contact: Shawn Salamida, President, Lakeview Center, Inc.

Contact Email: shawn.salamida@lakeview-center.org Contact Phone: (850) 418-3463

25-Word Description of Program:

The CRF serves as a single-entry point for adults in crisis under the Baker Act. The CRF provides assessment and triage to make the necessary referral to the appropriate level of inpatient or community-based care.

How many years has your organization been providing services in the County? 70 years

How many years has your organization received funding from the County? FY2024 was the first year; prior to that not since 2015.

Explain how receiving funds from the County would have a significant impact on your organization:

The CRF is a critical need in our community, as more of our county's residents seek mental health treatment. Lakeview advocated and received a recurring State appropriation July 2023 to open the CRF; that funding requires a 25% match. This support from the County would contribute to the match requirement and allow the State funds to be fully utilized.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $347,824; payment was made from the County to the Agency for Healthcare Administration.

Briefly discuss how last year's funds were used? The funds provided the match required for the State appropriation.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? The CRF opened April 22, 2024, and in the first three weeks of operation had screened almost 200 individuals. Seventy-five percent (75%) of those individuals required an inpatient admission, while 25% were diverted to outpatient care services. These individuals would have otherwise been seen in an emergency room setting, which is not the best use of that healthcare setting nor is it the best care for an individual experiencing a mental health crisis. The average time of drop off for our law enforcement was approx. 7 min, allowing our officers to return to duty much more quickly than prior to the centralized receiving process was implemented. While this is still a very new service, Lakeview Center will continue to monitor and track data demonstrating the positive impact for the citizens of Escambia County.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

The funding will be used to support the Central Receiving Facility (CRF) in initial screenings, assessments, evaluations, and triage, treatment, or stabilization of adult persons arriving at the facility under the Baker Act. Adults will be arriving at the CRF primarily via transport by law enforcement officers. The CRF will be operated by Lakeview Center and will be staffed by behavioral health professionals including nurses, counselors, technicians, and peer support specialists. Licensed clinicians will perform Baker Act screenings of all arrivals. If a psychiatric admission is required, Lakeview Center staff will transport patients to Baptist Health Care or HCA Florida West, based upon a rotation system that considers patient preference and capacity. In the instance that indigent adults require admission, they will be transferred to a Crisis Stabilization Unit operated by Lakeview Center Inc.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: N/A

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:

Baptist Healthcare and HCA Florida West are the 2 other designated receiving facilities serving Escambia County. In recent years, Baker Acts were brought by law enforcement to the emergency departments at these hospitals. Law enforcement officers often waited with Baker Act patients that were awaiting to be seen. Both hospitals, as well as other key stakeholders, have been active participants in the implementation of the CRF model. Now fully operational as of April 22nd of 2024, Lakeview Center serves as the central receiving facility for adult Baker Acts. The design of the CRF allows for law enforcement drop with a 10-15 minute drop off time, with a specialized environment to care for adults in a behavioral health crisis. Baptist Hospital and HCA Florida West continue to provide the inpatient hospitalization when that is the appropriate level of care. Lakeview Center will divert to community-based services when that is appropriate.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program.

While there are systems place in our community currently for Baker Act, there is no similar program to the proposed CRF.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 15.5%(a)

- Percentage for direct programming costs: 84.5%

(a) NOTE: This is Lakeview Center's federally approved indirect rate and includes administrative salaries as well as all related operating expenses.

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

The program will be funded through state appropriations as well as the DCF-required 25% matching funds from appropriate sources.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

This request to the County would satisfy the match requirement of the State appropriation. The statutory requirement is a local match requirement of 25%.

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for.

There is no duplication of funding for this service. Lakeview does support services using complementary, but not overlapping, funding streams. Federal, state, and local funds will support this program. There is potential for private insurance to also support but that is unknown in the first year of operation.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY22	FY23	FY24 *YTD thru April 2024	% Change

1.Clients will maintain or improve their functioning as indicated by FARS (Functional Assessment Ratings Scale) scores.	83%	84%	76% (a)	%
2.Completion of SAFE-T (Suicide Assessment Five Step Evaluation and Triage) on clients admitted to treatment.	90%	80%	85%	%
3.				%

(a) FARS are completed on a quarterly basis and the results shown are through April 30, 2024. We expect to achieve our contractual requirement for this measure as of Jun 30, 2024.

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Reduction of wait times for adults to receive Baker Act screenings, assessments, evaluations, and triage, treatment, or stabilization.	Baseline year (b)
2. Reduction of turnaround time for law enforcement in dropping off adults put under the Baker Act.	Baseline year (b)
3.	

(b) Operations began April 22, 2024; FY25 will be a baseline year for collection of data and reduction targets will be set in FY26.

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1. Reduction of wait times for adults to receive Baker Act screenings, assessments, evaluations, and triage, treatment, or stabilization.	20% reduction (estimate)
2. Reduction of turnaround time for law enforcement in dropping off adults put under the Baker Act.	20% reduction (estimate)
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$	$	$
County Funding/Direct Contribution	$	$ 340,059	$ 347,824
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$ 3,985,419	$ 3,985,419
Federal Funding	$	$ 468,835	$ 461,070
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$	$ 4,794,313	$ 4,794,313
	$	$	$
	$	$	$

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) ____N/A_____

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. __N/A_____

_____

_____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff		56.3	56.3
Salaries and Wages	$	$2,845,730	$2,845,730
Employee Benefits	$	$853,719	$853,719
Professional Services	$	$12,930	$12,930
Building Occupancy Expenses	$	$274,346	$274,346
Travel Expenses	$	$34,950	$34,950
Client Support Expenses	$	$49,999	$49,999
Medical & Pharmacy Expense	$	$86,479	$86,479
Insurance Expense	$	$42,200	$42,200
Office & Medical Equipment Expense	$	$38,520	$38,520
Operating Supplies & Expense	$	$92,033	$92,033
Marketing and Promotion	$	$	$
Fuel	$	$	$
Supplies	$	$	$
Administrative Expenses	$	$463,407	$ 463,407
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$	$	$
Total Expenses	$	$4,794,313	$4,794,313
Net Income - (Revenue minus Expense)	$	$	$

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

__N/A_____

(b) Please explain any request listed in the "Other Expenses" line item. ___N/A_____

_____

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Fiscal Year
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. __N/A_____
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? ___N/A_____
4. Please list the salary of the top 5 employees, names, and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
M. Allison Hill	Chief Executive Officer	$551,981
Sandra Whitaker	Vice President	$314,784
Eric Barley	Vice President/CFO	$289,999
Dominic Salamida	Vice President	$296,044
Guido Ludergnani, M.D.	Psychiatrist	$297,989

5. Please provide the total amount of cash and investments on hand. Total cash & cash equivalents on hand are $31,912,000. Total amount of investments is $277,000. This total amounts to 55 Days Cash on Hand (DCOH).
6. Does your organization charge fees for services? If so, provide a list of fees charged. Lakeview collects third party insurance and private pay. Clients are eligible for a sliding fee discount based on the criteria outlined in DCF's administrative code. Approx. 85% of individuals served by Lakeview are uninsured or underinsured. Services provided under this program are not expected to be charged to individuals.
7. Does your organization require background checks from volunteers and staff? Yes

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: ____N/A____

1. What is your agency's Strategic Plan? _____

_____

2. How many jobs were created this year over last year by zip code? _____

_____

_____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? __N/A_____

   _____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

   __N/A_____

3. Was there any increase in membership for the local chambers? ___N/A_____

   _____

4. What are your agency's statistics on business creation and minority businesses by zip code? __N/A_____

   _____

5. Can we reduce the taxpayer subsidy? __N/A_____

   _____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

M Allison Hall
Name

Chief Executive Officer — June 28, 2024
Title — Date

Form **W-9**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See **Specific Instructions** on page 2.

Name (as shown on your income tax return)
Lakeview Center, Inc.

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☑ Exempt payee

☑ Other (see instructions) ▶ **Non-Profit Organization**

Address (number, street, and apt. or suite no.)
1221 W. Lakeview Ave

Requester's name and address (optional)

City, state, and ZIP code
Pensacola, FL. 32501-1836

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

			–		–				

Employer identification number

5	9	–	0	7	3	7	8	7	2

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here **Signature of U.S. person ▶** Melissa Rowe Digitally signed by Melissa Rowe DN: cn=Melissa Rowe, o=Lakeview Center Inc, ou=9370, email=melissa.rowe@bhcpns.org, c=US Date: 2021.05.07 08:45:40 -05'00' **Date ▶**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

Internal Revenue Service

Date: April 26, 2006

LAKEVIEW CENTER INC
1221 W LAKEVIEW AVE
PENSACOLA FL 32501-1857 215

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45 !01

Person to Contact
Mrs. Coghill 31-i 7426
Customer Servic e Specialist
Toll Free Telephor e Number:
877-829-5500
Federal Identificati on Number:
59-0737872

Dear Sir or Madam:

This is in response to your request of April 26, 2006, regarding your orgi nization's tax-exempt status.

In January 1962 we issued a determination letter that recognized your o ganization as exempt from federal income tax. Our records indicate that your organizi tion is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a hospiti l under sections 509(a)(1) and 170(b)(1)(A)(iii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductibl e under section 170 of the Code, and that you are qualified to receive tax deductible beq uests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Reven ue Code.

If you have any questions, please call us at the telephone number show in the heading of this letter.

Sincerely,

Janna K. Skufca

Janna K. Skufca, Director, TE/G E
Customer Account Services

LAKEVIEW CENTER, INC.
FORM 990, 990T & FL F-1120
PUBLIC DISCLOSURE COPY
TAX YEAR 2021

FORVIS

PRAXITY
Empowering Business Globally

1201 Walnut Street, Suite 1700 | Kansas City, MO 64106-2246 | 816.221.6300

LAKEVIEW CENTER, INC.
1221 W. LAKEVIEW AVENUE
PENSACOLA, FL 32501-1836

Enclosed are the following income tax returns prepared on behalf of LAKEVIEW CENTER, INC. for the year ended September 30, 2022.

2021 990-T - Exempt Organization Business Income Tax Return
2021 990 - Return of Organization Exempt from Income Tax
2021 8879-TE - IRS E-file Signature Authorization Form
2021 8879-TE - IRS E-file Signature Authorization Form
2021 Florida Corporate Income/Franchise Tax Return

ALL SIGNED FORMS
RETURNED TO FORVIS

The original of each of the above mentioned returns should be dated and signed in accordance with the following instructions included with the copy of the return. This copy is for your use and should be retained for your files.

Upon an audit of the return(s), requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records.

An additional copy of the Form 990 has been included, to be made available for public inspection upon request. Please note that all statements of donors' contributions are not subject to public inspection and have been removed, as appropriate.

Form 990 must be made available for public inspection for a period of three years, beginning with the date the return is filed. The available document must be an exact copy of the return and schedules as filed with the IRS, except that the names and addresses of the contributors may be excluded. Any organization that fails to comply with this provision is subject to a penalty of $20 for each day that inspection is not permitted, up to a maximum of $10,000. Any organization that willfully fails to comply shall be subject to an additional penalty of $5,000. You are also required to provide copies of the return if you receive such a request. Should you receive a request for inspection or for copies of your return, you may want to contact us for further details.

These return(s) were prepared from information provided by you or your representative. The preparation of tax returns does not include the independent verification of information used. Therefore, we recommend you review the return(s) before signing to ensure there are no omissions or misstatements. If you note anything which may require a change to the return(s), please contact us before filing them. We recommend that you retain all pertinent records that support the information reported on your return.

Before preparing your tax return, we provided you with access to a summary of transactions identified by the U.S. Treasury as reportable transactions. The law provides for a penalty as high as $200,000 per transaction for failure to adequately disclose any of them on your tax return if applicable. Unless you notified us otherwise, your tax return was prepared with the assumption you have not engaged in any reportable transaction. Otherwise, we have prepared your tax return in accordance with the information you provided to us and have attached the appropriate disclosure statement to your tax return. We are not liable for any penalties resulting from your failure to provide us with accurate and timely information about such transactions or to timely file the required disclosure statements. If you have any questions about reportable transactions, please contact us before filing your return.

We appreciate this opportunity to serve you. Please contact us if you have any questions or if we may be of further assistance.

Sincerely,



April Arnold , CPA
FORVIS, LLP

Enclosures

1201 Walnut Street, Suite 1700 | Kansas City, MO 64106-2246 | 816.221.6300

LAKEVIEW CENTER, INC.
Instructions for Filing
Form 8879-TE
IRS e-file Signature Authorization for Form 990
For the year ended September 30, 2022

The original IRS E-file Signature Authorization form should be signed (use full name) and dated by an authorized officer of the organization.

Return your signed IRS e-file Signature Authorization Form 8879-TE to:

FORVIS, LLP
1201 Walnut, Suite 1700
KANSAS CITY MO 64106-2246

There is no tax due with the filing of this return.

Under current IRS regulations, your return is subject to public inspection. Before filing, you should review all information in this return to determine that the disclosures are appropriate, accurate and complete. Please contact us if you believe any of the disclosures should be modified.

Do NOT separately file Form 990 with the Internal Revenue Service. Doing so will delay the processing of your return. We must receive your signed form before we can electronically transmit your return, which is due on or before August 15, 2023. We would appreciate you returning this form as soon as possible as this will expedite the processing of your return. The Internal Revenue Service will notify us when your return is accepted. Your return is not considered filed until the Internal Revenue Service confirms their acceptance, which may occur after the due date of your return.

Form **8879-TE**

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 10/01/2021 and ending 09/30/2022

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to *www.irs.gov/Form8879TE* for the latest information.**

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

Name of filer

LAKEVIEW CENTER, INC.

EIN or SSN

59-0737872

Name and title of officer or person subject to tax

M. ALLISON HILL, PRESIDENT/CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ▶	X	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b 161885928.
2a	**Form 990-EZ** check here ▶		**b Total revenue,** if any (Form 990-EZ, line 9)	2b
3a	**Form 1120-POL** check here ▶		**b Total tax** (Form 1120-POL, line 22)	3b
4a	**Form 990-PF** check here ▶		**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b
5a	**Form 8868** check here ▶		**b Balance due** (Form 8868, line 3c)	5b
6a	**Form 990-T** check here ▶		**b Total tax** (Form 990-T, Part III, line 4)	6b
7a	**Form 4720** check here ▶		**b Total tax** (Form 4720, Part III, line 1)	7b
8a	**Form 5227** check here ▶		**b FMV of assets at end of tax year** (Form 5227, Item D)	8b
9a	**Form 5330** check here ▶		**b Tax due** (Form 5330, Part II, line 19)	9b
10a	**Form 8038-CP** check here ▶		**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize FORVIS, LLP (**ERO firm name**) to enter my PIN 1 9 2 5 6 as my signature (**Enter five numbers, but do not enter all zeros**)

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ M Allison Hill Date ▶ 7-31-2023

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

4 3 3 7 2 2 4 4 0 1 6

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 1163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ April Arnold Date ▶ 7/31/2023

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter Social Security numbers on this form as it may be made public.**

▶ **Information about Form 990 and its instructions is at *www.irs.gov/form990*.**

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 10/01/2021 and ending 09/30/2022

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
LAKEVIEW CENTER, INC.

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1221 W. LAKEVIEW AVENUE

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32501-1836

D Employer identification number
59-0737872

E Telephone number
(850)469-3662

G Gross receipts $ 161,961,353.

F Name and address of principal officer: M. ALLISON HILL
1221 W. LAKEVIEW AVENUE, PENSACOLA, FL 32501-1836

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.ELAKEVIEWCENTER.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation: 1961 | **M** State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: HELPING PEOPLE THROUGHOUT LIFE'S JOURNEY: THE ORGANIZATION PROVIDES BEHAVIORAL HEALTH (MENTAL HEALTH AND SUBSTANCE ABUSE) SERVICES AND CHILD PROTECTIVE SERVICES.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	1,420
6	Total number of volunteers (estimate if necessary)	6	29
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	NONE
b	Net unrelated business taxable income from Form 990-T, line 34	7b	NONE

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	87,254,008.	98,208,660.
9	Program service revenue (Part VIII, line 2g)	52,339,631.	56,319,452.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,753,263.	-69,584.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,133,256.	7,427,400.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	155,480,158.	161,885,928.

COPY FOR PUBLIC INSPECTION

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	30,665,308.	33,115,039.
14	Benefits paid to or for members (Part IX, column (A), line 4)	NONE	NONE
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	68,268,121.	71,243,527.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	NONE	NONE
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ NONE		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	53,338,664.	55,405,797.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	152,272,093.	159,764,363.
19	Revenue less expenses. Subtract line 18 from line 12	3,208,065.	2,121,565.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	43,603,396.	50,949,187.
21	Total liabilities (Part X, line 26)	114,920,082.	115,019,785.
22	Net assets or fund balances. Subtract line 21 from line 20	-71,316,686.	-64,070,598.

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: 08/15/2023

▶ M. ALLISON HILL PRESIDENT/CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
APRIL ARNOLD CPA	APRIL ARNOLD CPA	08/15/2023		P01559426

Firm's name ▶ FORVIS, LLP — Firm's EIN ▶ 44-0160260

Firm's address ▶ 1201 WALNUT, SUITE 1700 KANSAS CITY, MO 64106-2246 — Phone no. 816-221-6300

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2021)

JSA
1E1065 3.000

9596RW K922 V21-7.15

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

HELPING PEOPLE THROUGHOUT LIFE'S JOURNEY: THE ORGANIZATION PROVIDES BEHAVIORAL HEALTH (MENTAL HEALTH AND SUBSTANCE ABUSE) SERVICES AND CHILD PROTECTIVE SERVICES. PEOPLE OF ALL AGES ARE INCLUDED IN THE SCOPE OF OUR SERVICES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 94,114,333. including grants of $ 517,997.) (Revenue $ 34,454,307.)

BEHAVIORAL HEALTH SERVICES: IN 2022, THIS DIVISION SERVED 24,095 PEOPLE. THIS DIVISION OF LAKEVIEW CENTER SPECIALIZES IN HELPING PEOPLE WITH MENTAL ILLNESSES, SUBSTANCE ABUSE DISORDERS AND DEVELOPMENTAL DISABILITIES OVERCOME THEIR CHALLENGES. IN 2022, THIS DIVISION HAD 74,607 TELEHEALTH AND PHONE APPOINTMENTS. THE MOBILE RESPONSE TEAM SERVED 4,105 PEOPLE, OF WHICH 1,950 WERE CHILDREN, RECORDING APPROXIMATELY 12,000 SERVICES. THERE WAS AN AVERAGE OF 135,086 MEMBERS ENROLLED IN 2022 SUBSTANCE ABUSE PLAN FOR OUR DISTRICT. THERE WAS AN AVERAGE OF 115,269 MEMBERS ENROLLED IN 2021.

4b (Code:) (Expenses $ 57,682,979. including grants of $ 32,597,042.) (Revenue $ 21,865,145.)

CHILD PROTECTIVE SERVICES: IN 2022, THIS DIVISION SERVED 2,895 CHILDREN. THIS DIVISION, ALSO REFERRED TO AS FAMILIES FIRST NETWORK (FFN), IS RESPONSIBLE FOR THE SAFETY, STABILITY, AND WELL-BEING OF ABUSED, NEGLECTED, AND ABANDONED CHILDREN IN OUR DISTRICT. THROUGH A CONTRACT WITH FLORIDA DEPT. OF CHILDREN AND FAMILIES, FFN WORKS WITH A NETWORK OF AGENCIES AND COMMUNITY GROUPS TO PROVIDE FOSTER CARE AND ADOPTION SERVICES FOR CHILDREN AT RISK.

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ 151,797,312.

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	244		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	NONE		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 1,420			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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 10		
	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 10		
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 ▶ _____

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶
DOREEN DRIMMIE 1221 W. LAKEVIEW AVENUE PENSACOLA, FL 32501-1836
850-434-4567

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.s
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) M. ALLISON HILL	15.00									
PRESIDENT/CEO	28.00			X				404,019.	NONE	85,005.
(2) ANNIE CHERIAN	40.00									
CHIEF OF MEDICAL SERVICES	NONE					X		383,229.	NONE	9,644.
(3) VENKATA SOMPALLI	40.00									
PSYCHIATRIST	NONE					X		332,557.	NONE	14,950.
(4) WARREN SCOTT	40.00									
PSYCHIATRIST	NONE					X		316,053.	NONE	14,289.
(5) GUIDO LUDERGNANI	40.00									
PSYCHIATRIST	NONE					X		303,934.	NONE	14,406.
(6) STEPHEN C RICHARDSON	40.00									
PSYCHIATRIST	NONE					X		304,853.	NONE	10,497.
(7) MELANIE JONES	15.00									
VICE PRESIDENT/CFO	28.00			X				287,295.	NONE	12,415.
(8) SANDRA WHITAKER	15.00									
VICE PRESIDENT	28.00			X				267,895.	NONE	13,839.
(9) DOMINIC SALAMIDA	40.00									
VICE PRESIDENT	1.00			X				239,228.	NONE	25,579.
(10) MARK JONES	40.00									
VICE PRESIDENT	1.00			X				224,593.	NONE	8,677.
(11) REV. DR. HUGH HAMILTON, III	1.00									
SECRETARY	1.00	X		X				NONE	NONE	NONE
(12) CHARLES F. BEALL, JR.	1.00									
MEMBER	NONE	X						NONE	NONE	NONE
(13) VINCENT CURRIE, JR.	1.00									
CHAIRMAN	1.00	X		X				NONE	NONE	NONE
(14) PAM CHILDERS	1.00									
MEMBER	1.00	X						NONE	NONE	NONE

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) RUTH MCKINON	1.00									
MEMBER	NONE	X						NONE	NONE	NONE
(16) STEPHANIE POWELL	1.00									
MEMBER	NONE	X						NONE	NONE	NONE
(17) ADRIANNA SPAIN	1.00									
MEMBER	NONE	X						NONE	NONE	NONE
(18) FRANKIE WHITE	1.00									
MEMBER	NONE	X						NONE	NONE	NONE
(19) ANDREW MAXWELL	1.00									
MEMBER	NONE	X						NONE	NONE	NONE
(20) KRISTIN RODGRIGUEZ	1.00									
MEMBER	NONE	X						NONE	NONE	NONE
(21) BARKSDALE "DALE" JORDAN, JR.	1.00									
TREASURER	NONE	X		X				NONE	NONE	NONE
1b Sub-total ▶								3,063,656.	NONE	209,301.
c Total from continuation sheets to Part VII, Section A ▶								NONE	NONE	NONE
d Total (add lines 1b and 1c) ▶								3,063,656.	NONE	209,301.

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 ▶ 244

		Yes	No
3	Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	X	

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
SEE SCHEDULE O		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 28

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	97,589,903.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	618,757.			
	g	Noncash contributions included in lines 1a-1f	1g	$ 178,610.			
	h	**Total.** Add lines 1a-1f ▶			98,208,660.		
Program Service Revenue			Business Code				
	2a	PATIENT REVENUE	624100	21,987,592.	21,987,592.		
	b	GOVT FEES/CONTRACTS	900099	34,024,825.	34,024,825.		
	c	CONSULTING FEES	541610	307,035.	307,035.		
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f ▶			56,319,452.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		5,841.			5,841.
	4	Income from investment of tax-exempt bond proceeds ▶		NONE			
	5	Royalties ▶		NONE			
			(i) Real	(ii) Personal			
	6a	Gross rents 6a	20,181.				
	b	Less: rental expenses 6b					
	c	Rental income or (loss) 6c	20,181.	NONE			
	d	Net rental income or (loss) ▶		20,181.			20,181.
	7a	Gross amount from sales of assets other than inventory 7a	(i) Securities	(ii) Other			
	b	Less: cost or other basis and sales expenses 7b		75,425.			
	c	Gain or (loss) 7c		-75,425.			
	d	Net gain or (loss) ▶		-75,425.			-75,425.
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a		NONE			
	b	Less: direct expenses 8b		NONE			
	c	Net income or (loss) from fundraising events ▶		NONE			
	9a	Gross income from gaming activities. See Part IV, line 19 9a		NONE			
	b	Less: direct expenses 9b		NONE			
	c	Net income or (loss) from gaming activities ▶		NONE			
	10a	Gross sales of inventory, less returns and allowances 10a		NONE			
	b	Less: cost of goods sold 10b		NONE			
	c	Net income or (loss) from sales of inventory ▶		NONE			
Miscellaneous Revenue			Business Code				
	11a	REIMBURSED COSTS	561100	7,281,982.			7,281,982.
	b	CLINICAL RECORD REVENUE	561300	22,261.			22,261.
	c	-					
	d	All other revenue		102,976.			102,976.
	e	**Total.** Add lines 11a-11d ▶		7,407,219.			
	12	**Total revenue.** See instructions ▶		161,885,928.	56,319,452.	NONE	7,357,816.

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	6,419,687.	6,419,687.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	26,695,352.	26,695,352.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	1,653,095.	722,108.	930,987.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	53,899,134.	51,204,177.	2,694,957.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	812,631.	771,999.	40,632.	
9 Other employee benefits	10,913,565.	10,367,887.	545,678.	
10 Payroll taxes	3,965,102.	3,766,847.	198,255.	
11 Fees for services (nonemployees):				
a Management	NONE			
b Legal	541,511.		541,511.	
c Accounting	260,960.		260,960.	
d Lobbying	40,960.		40,960.	
e Professional fundraising services. See Part IV, line 17	NONE			
f Investment management fees	NONE			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	SEE SCHE O 23,486,729.	23,004,046.	482,683.	NONE
12 Advertising and promotion	112,886.	107,242.	5,644.	
13 Office expenses	1,893,080.	1,798,426.	94,654.	
14 Information technology	3,444,838.	1,931,753.	1,513,085.	
15 Royalties	NONE			
16 Occupancy	3,144,574.	2,987,345.	157,229.	
17 Travel	1,325,962.	1,259,664.	66,298.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	272,063.	258,460.	13,603.	
20 Interest	1,142.	1,142.		
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	1,312,472.	1,246,848.	65,624.	
23 Insurance	798,682.	758,748.	39,934.	
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 SERVICES	964,181.	915,972.	48,209.	
b SMALL EQUIPMENT	495,490.	470,716.	24,775.	
c TAXES, LICENSES, & PERMITS	122,782.	116,643.	6,139.	
d MEDICAL SUPPLIES	13,282,779.	13,282,779.		
e All other expenses	3,904,706.	3,709,471.	195,234.	
25 **Total functional expenses.** Add lines 1 through 24e	159,764,363.	151,797,312.	7,967,051.	NONE
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	13,818,928.	1	11,166,746.
	2	Savings and temporary cash investments	279,875.	2	279,875.
	3	Pledges and grants receivable, net	NONE	3	NONE
	4	Accounts receivable, net	2,774,068.	4	6,770,166.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	NONE	5	NONE
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	NONE	6	NONE
	7	Notes and loans receivable, net	145,662.	7	151,601.
	8	Inventories for sale or use	874,161.	8	926,126.
	9	Prepaid expenses and deferred charges	1,140,132.	9	942,052.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 39,806,267.			
	b	Less: accumulated depreciation — 10b: 9,173,878.	24,441,352.	10c	30,632,389.
	11	Investments - publicly traded securities	NONE	11	NONE
	12	Investments - other securities. See Part IV, line 11	NONE	12	NONE
	13	Investments - program-related. See Part IV, line 11	NONE	13	NONE
	14	Intangible assets	NONE	14	NONE
	15	Other assets. See Part IV, line 11	129,218.	15	80,232.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	43,603,396.	16	50,949,187.
Liabilities	17	Accounts payable and accrued expenses	15,720,609.	17	15,196,467.
	18	Grants payable	NONE	18	NONE
	19	Deferred revenue	3,887,300.	19	6,463,891.
	20	Tax-exempt bond liabilities	NONE	20	NONE
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	NONE	22	NONE
	23	Secured mortgages and notes payable to unrelated third parties	NONE	23	NONE
	24	Unsecured notes and loans payable to unrelated third parties	NONE	24	NONE
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	95,312,173.	25	93,359,427.
	26	**Total liabilities.** Add lines 17 through 25	114,920,082.	26	115,019,785.
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	-72,274,335.	27	-64,879,159.
	28	Net assets with donor restrictions	957,649.	28	808,561.
		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	-71,316,686.	32	-64,070,598.
	33	Total liabilities and net assets/fund balances	43,603,396.	33	50,949,187.

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	161,885,928.
2	Total expenses (must equal Part IX, column (A), line 25)	2	159,764,363.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,121,565.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-71,316,686.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	5,124,523.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-64,070,598.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization	**Employer identification number**
LAKEVIEW CENTER, INC.	59-0737872

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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	70,524,718.	79,979,948.	83,101,223.	87,254,008.	98,208,660.	419,068,557.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						NONE
3 The value of services or facilities furnished by a governmental unit to the organization without charge						NONE
4 **Total.** Add lines 1 through 3	70,524,718.	79,979,948.	83,101,223.	87,254,008.	98,208,660.	419,068,557.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						NONE
6 **Public support.** Subtract line 5 from line 4						419,068,557.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	70,524,718.	79,979,948.	83,101,223.	87,254,008.	98,208,660.	419,068,557.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,421,493.	4,713,473.	4,741,224.	2,469,451.	26,022.	14,371,663.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						NONE
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) SEE SUPP PAGE	6,191,215.	7,187,322.	7,687,996.	8,107,482.	7,407,219.	36,581,234.
11 **Total support.** Add lines 7 through 10						470,021,454.
12 Gross receipts from related activities, etc. (see instructions)					12	250,298,213.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	89.16 %
15	Public support percentage from 2020 Schedule A, Part II, line 14	15	88.45 %

16a **33 1/3 % support test - 2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3 % support test - 2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	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 2021 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - *explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

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 - OTHER INCOME

DESCRIPTION	2017	2018	2019	2020	2021	TOTAL
MEAL SALES	968.	1,942.	811.	NONE	NONE	3,721.
CLINICAL RECORD REVENUE	49,393.	40,371.	35,361.	45,437.	22,261.	192,823.
MANAGEMENT FEES	6,029,348.	7,068,000.	7,602,357.	8,026,155.	7,281,982.	36,007,842.
STAFFING/SUPPORT SERVICES	44,000.	17,723.	874.	NONE	NONE	62,597.
ALL OTHER REVENUE	67,506.	59,286.	48,593.	35,890.	102,976.	314,251.
TOTALS	6,191,215.	7,187,322.	7,687,996.	8,107,482.	7,407,219.	36,581,234.

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990 or Form 990-PF.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Name of the organization	**Employer identification number**
LAKEVIEW CENTER, INC.	59-0737872

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: LAKEVIEW CENTER, INC.

Employer identification number: 59-0737872

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	$ 18,466,530.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	N/A	$ 72,737,660.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: LAKEVIEW CENTER, INC.

Employer identification number: 59-0737872

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
2	PHARMACEUTICALS	$ 99,996.	09/30/2022
		$	
		$	
		$	
		$	
		$	

Name of organization: LAKEVIEW CENTER, INC.

Employer identification number: 59-0737872

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ $ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(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

2021

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
LAKEVIEW CENTER, INC.	59-0737872

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. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions . . . . . ▶ $

3 Volunteer hours for political campaign activities. See instructions . . . . . .

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-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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.		
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-		

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.

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) 2018	(b) 2019	(c) 2020	(d) 2021	(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		5,659.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		40,960.
j Total. Add lines 1c through 1i			46,619.
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 expenditure 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.

SEE PAGE 4

Part IV **Supplemental Information** *(continued)*

FORM 990, SCHEDULE C, PART II-B, LINE 1G

MEETINGS WITH LOBBYIST AND OUR ELECTED OFFICIALS, ADVOCATING FOR FUNDING FOR ADEQUATE SERVICES FOR INDIVIDUALS WITH MENTAL ILLNESS AND SUBSTANCE ABUSE.

FORM 990, SCHEDULE C, PART II-B, LINE 1I

THE ORGANIZATION PAID A COMPANY TO LOBBY ON THEIR BEHALF.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

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 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	132,775.	760,125.	770,713.	1,961,080.	1,887,557.
b Contributions					68,018.
c Net investment earnings, gains, and losses	NONE	-610,747.	4,568.	6,493.	5,505.
d Grants or scholarships					
e Other expenditures for facilities and programs	NONE	16,603.	15,156.	1,196,860.	
f Administrative expenses					
g End of year balance	132,775.	132,775.	760,125.	770,713.	1,961,080.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ _____ %
- b Permanent endowment ▶ _____ %
- c Term endowment ▶ 100.0000 %

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	X	

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		2,808,102.		2,808,102.
b Buildings		19,556,993.	646,408.	18,910,585.
c Leasehold improvements		96,389.	31,372.	65,017.
d Equipment		12,531,498.	8,496,098.	4,035,400.
e Other		4,813,285.	NONE	4,813,285.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				30,632,389.

Part VII Investments - Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII Investments - Program Related.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶		

Part IX Other Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO AFFLILIATED ORGANIZATIONS	91,066,272.
(3) LEASE LIABILITY	2,293,155.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	93,359,427.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . X

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE SUPPLEMENTAL PAGE

Part XIII Supplemental Information *(continued)*

SCHEDULE D, PART X, LINE 2

FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC) TOPIC 740, INCOME TAXES, PRESCRIBES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAX POSITIONS RECOGNIZED IN FINANCIAL STATEMENTS. ASC TOPIC 740 PROVIDES GUIDANCE FOR RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTES FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THERE WERE NO MATERIAL UNCERTAIN TAX POSITIONS AS OF SEPTEMBER 30, 2022.

SCHEDULE D, PART V, LINE 4

RESTRICTED FUNDS TO BE USED FOR BEHAVIORAL MEDICAL SERVICES. THE ENDOWMENT FUNDS ARE TO PROVIDE RESOURCES TO SUPPORT CHILDREN'S SERVICES AT LAKEVIEW CENTER, INC.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) ARNETTE HOUSE INC. GROUP HOME 2310 NE 24TH ST. OCALA, FL 34470	59-2119445	501(C)(3)	167,000.				RESIDENTIAL GROUP
(2) BOYS TOWN 3555 COMMONWEALTH BLVD	47-0376606	501(C)(3)	197,024.				RESIDENTIAL GROUP
(3) CHILDREN IN CRISIS, INC. 1000 LUKE'S WAY FT. WALTON BEACH, FL 32547	65-1196220	501(C)(3)	16,876.				SUBPROVIDER CONTRACT
(4) CHS TEEN PARENTING PROG 5766 S SEMORAN BLVD ORLANDO, FL 32822	59-0192430	501(C)(3)	119,680.				RESIDENTIAL GROUP
(5) CROSSROADS-HOPE ACADEMY, INC 45991 BERMONT RD PUNTA GORDA, FL 33982	81-5467641	501(C)(3)	112,713.				RESIDENTIAL GROUP
(6) EVERYDAY BLESSINGS 8421 PRITCHER RD LITHIA, FL 33547	59-2930960	501(C)(3)	113,504.				RESIDENTIAL GROUP
(7) FLORIDA UNITED METHODIST CHILDREN'S HOME 51 CHILDRENS WAY ENTERPRISE, FL 32725	59-0638479	501(C)(3)	63,470.				RESIDENTIAL GROUP
(8) HEALTHY GROUP HOME PROJECT LLC 1812 DAFFODIL ST PANAMA CITY, FL 32405	84-5148522		125,450.				SUBPROVIDER CONTRACT
(9) HH D GROUP HOME TWENTY-THREE 20000 NW 47TH AVE MIAMI GARDENS, FL 33055	65-0145994	501(C)(3)	132,750.				RESIDENTIAL GROUP
(10) HIBISCUS-JENSEN SHELTER 4001 SAVANNAH RD. JENSEN BEACH, FL 34958	59-2632361	501(C)(3)	288,120.				RESIDENTIAL GROUP
(11) HIBISCUS-VERO GROUP HOME 4001 SAVANNAH RD. JENSEN BEACH, FL 34958	59-2632361	501(C)(3)	22,200.				RESIDENTIAL GROUP
(12) HOME OF DREAMS 201 LEE MILLER RD. CRAWFORDVILLE, FL 32327	27-2377247	501(C)(3)	642,151.				RESIDENTIAL GROUP

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 30

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 3

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) HOME SAFE LIBRA GIRLS 2840 SIXTH AVE SOUTH LAKEWORTH, FL 33461	59-1935485	501(C)(3)	40,998.				RESIDENTIAL GROUP
(2) HOPE HOUSE/LUTHERAN SERVICES 5127 EASTLAND STREET CRESTVIEW, FL 32539	59-2198911	501(C)(3)	38,435.				RESIDENTIAL GROUP
(3) HOPE PAVILLION INC 904 E. MOODY BLVD. BUNNELL, FL 32110	59-3741370	501(C)(3)	20,500.				RESIDENTIAL GROUP
(4) INSPIRE GROUP/CURRY COTTAGE P.O. BOX 12493 TALLAHASSEE, FL 32317	13-4364718	501(C)(3)	842,180.				RESIDENTIAL GROUP
(5) JAFCO EMERGENCY SHELTER 4200 N UNIVERSITY DR SUNRISE, FL 33351	20-0898587	501(C)(3)	91,560.				RESIDENTIAL GROUP
(6) LITTLE DEBBIE'S SECOND CHANCE HOME INC 14231 ONSLOW LN PORT CHARLOTTE, FL 33981	58-2614995	501(C)(3)	124,031.				RESIDENTIAL GROUP
(7) NEW HEAVEN DOMINION HOUSE OF GRACE 12620 BEACH BLVD JACKSONVILLE, FL 32246	33-1144072	501(C)(3)	144,700.				RESIDENTIAL GROUP
(8) PROFESSIONAL HOME CARE PROVIDERS INC 201 LEE MILLER ROAD CRAWFORDVILLE, FL 32327	27-2377247	501(C)(3)	102,930.				RESIDENTIAL GROUP
(9) REYNA GROUP HOME, INC. P.O. BOX 848275 HOLLYWOOD, FL 33084	59-3223725		312,952.				RESIDENTIAL GROUP
(10) ROYALE RESIDENTIAL GROUP HOME 2813 FAIRMONT DR PANAMA CITY, FL 32405	81-2979088		418,781.				RESIDENTIAL GROUP
(11) SAYS 201 SIMONE WAY ST AUGUSTINE, FL 32086	59-2925271	501(C)(3)	49,813.				RESIDENTIAL GROUP
(12) SET FREE REFUGE, INC 8373 E BAY BLVD NAVARRE, FL 32566	85-2605346	501(C)(3)	9,171.				RESIDENTIAL GROUP

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) SUE SUE'S COTTAGE/CIC 1000 LUKE'S WAY FT. WALTON BEACH, FL 32547	65-1196220	501(C)(3)	10,120.				SUBPROVIDER CONTRACT
(2) SUSANNA WESLEY ER/CIC 968 LUKE'S WAY FT. WALTON BEACH, FL 32547	65-1196220	501(C)(3)	160,390.				SUBPROVIDER CONTRACT
(3) THE CHILDREN'S HOME INC. 17 S DE VILLIERS ST PENSACOLA, FL 32502	59-0192430	501(C)(3)	81,408.				RESIDENTIAL GROUP
(4) TWIN OAKS JUVENILE WAYPOINT N CAMPUS GREENVILLE, FL 32331	59-3512790	501(C)(3)	323,850.				RESIDENTIAL GROUP
(5) UNITED METHODIST CHILDREN'S HOME 4001 CARMICHAEL RD MONTGOMERY, AL 36106	63-0302145	501(C)(3)	139,804.				SUBPROVIDER CONTRACT
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1	RESPITE SERVICES	56	15,436.			
2	FOSTER CARE SUBSIDY	1,048	6,915,400.			
3	ADOPTION SUBSIDY	1,948	17,617,526.			
4	INDEPENDENT LIVING SUBSIDY	389	2,146,990.			
5						
6						
7						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

SCHEDULE I, PART I, LINE 2

THE ORGANIZATION HAS GUIDELINES IN PLACE THAT ARE TO BE USED IN REVIEWING THE ELIGIBILITY OF GRANTEES. ALL GRANTS REQUIRE WRITTEN DOCUMENTATION AND APPROPRIATE LEVELS OF APPROVAL.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

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			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
M. ALLISON HILL	(i)	369,784.	NONE	34,235.	64,230.	20,775.	489,024.	NONE
1 PRESIDENT/CEO	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
DOMINIC SALAMIDA	(i)	219,596.	17,181.	2,451.	13,934.	11,645.	264,807.	NONE
2 VICE PRESIDENT	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
SANDRA WHITAKER	(i)	223,859.	18,614.	25,422.	11,596.	2,243.	281,734.	NONE
3 VICE PRESIDENT	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
MARK JONES	(i)	197,901.	15,008.	11,684.	4,841.	3,836.	233,270.	NONE
4 VICE PRESIDENT	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
MELANIE JONES	(i)	243,593.	18,743.	24,959.	8,033.	4,382.	299,710.	NONE
5 VICE PRESIDENT/CFO	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
GUIDO LUDERGNANI	(i)	302,183.	200.	1,551.	5,590.	8,816.	318,340.	NONE
6 PSYCHIATRIST	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
STEPHEN C RICHARDSON	(i)	303,689.	200.	964.	3,787.	6,710.	315,350.	NONE
7 PSYCHIATRIST	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
ANNIE CHERIAN	(i)	379,226.	200.	3,803.	7,340.	2,304.	392,873.	NONE
8 CHIEF OF MEDICAL SERVICES	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
WARREN SCOTT	(i)	312,032.	200.	3,821.	7,014.	7,275.	330,342.	NONE
9 PSYCHIATRIST	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
VENKATA SOMPALLI	(i)	313,807.	200.	18,550.	6,139.	8,811.	347,507.	NONE
10 PSYCHIATRIST	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	(i)							
11	(ii)							
	(i)							
12	(ii)							
	(i)							
13	(ii)							
	(i)							
14	(ii)							
	(i)							
15	(ii)							
	(i)							
16	(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.

SCHEDULE J, PART I, LINE 4B

	CONTRIBUTIONS
M. ALLISON HILL	$61,577
MELANIE JONES	$ 8,033
DOMINIC "SHAWN" SALAMIDA	$ 7,363
SANDRA WHITAKER	$ 7,978

FORM 990, PART VII & SCHEDULE J, PART II

COMPENSATION FOR M. ALLISON HILL WAS PAID BY BAPTIST HEALTH CARE CORPORATION FOR THE SERVICES PROVIDED TO LAKEVIEW CENTER, INC., AS CHIEF EXECUTIVE OFFICER FOR PART OF THE CALENDAR YEAR. THE ORGANIZATIONS DISAFFILIATED ON SEPTEMBER 30, 2021 AND THEREFORE, WERE NOT RELATED FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022. THE COMPENSATION PAID BY BAPTIST HEALTH CARE CORPORATION HAS BEEN INCLUDED IN THE COMPENSATION AMOUNTS ON THIS RETURN AS COMPENSATION FROM AN UNRELATED 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

2021

Open to Public Inspection

Name of the organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies	X	2	118,848.	FMV
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶(SEE SUPP PAGE)		2.	59,762.	
26	Other ▶( )				
27	Other ▶( )				
28	Other ▶( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		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

THE AMOUNT IN COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS.

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 - OTHER NONCASH CONTRIBUTIONS

DESCRIPTION	(A) CHECK	(B) NUMBER OF CONTRIBUTIONS	(C) REVENUES REPORTED	(D) METHOD OF DETERMINING
TEACHERS - ESCA	X	1	55,220.	FMV
CHRISTMAS TOYS	X	1	4,542.	FMV
TOTALS		2.	59,762.	

Name of the organization: LAKEVIEW CENTER, INC.

Employer identification number: 59-0737872

FORM 990, PART VI, SECTION A, LINE 4

LAKEVIEW CENTER, INC. BYLAWS WERE AMENDED AND RESTATED IN SEPTEMBER 2021. THE SOLE MEMBER OF LAKEVIEW CENTER, INC. IS LIFEVIEW GROUP, INC., A FLORIDA NOT-FOR-PROFIT CORPORATION.

FORM 990, PART VI, SECTION A, LINE 6

LIFEVIEW GROUP, INC., A FLORIDA CORPORATION NOT-FOR-PROFIT, IS THE SOLE MEMBER OF LAKEVIEW CENTER, INC. LIFEVIEW GROUP, INC. HAS THE RIGHT TO ELECT THE BOARD OF DIRECTORS OF LAKEVIEW CENTER, INC.

FORM 990, PART VI, SECTION A, LINE 7A

LIFEVIEW GROUP, INC. BEING THE SOLE MEMBER OF LAKEVIEW CENTER, INC. HAS THE RIGHT TO ELECT THE GOVERNING BODY OF LAKEVIEW CENTER, INC.

FORM 990, PART VI, SECTION A, LINE 7B

THE FOLLOWING SHALL REQUIRE APPROVAL BY THE LIFEVIEW GROUP, INC., THE SOLE MEMBER, BOARD OF DIRECTORS:

A. THE MEMBER SHALL ELECT THE DIRECTORS OF THE CORPORATION AT THE ANNUAL MEETING OF THE MEMBER FROM AMONG THOSE PERSONS NOMINATED BY THE MEMBER'S GOVERNANCE COMMITTEE.

B. THE MEMBER MAY REMOVE A DIRECTOR OF THE CORPORATION WITH OR WITHOUT CAUSE WHENEVER SUCH ACTION WOULD BE IN THE BEST INTERESTS OF THE CORPORATION.

C. THE MEMBER SHALL APPROVE ALL AMENDMENTS TO THE CORPORATION'S ARTICLES OF INCORPORATION AND BYLAWS BEFORE THEY MAY BECOME EFFECTIVE.

D. THE MEMBER SHALL APPROVE THE APPOINTMENT BY THE BOARD OF THE CHIEF EXECUTIVE OFFICER OF THE CORPORATION.

E. THE MEMBER, THROUGH ITS GOVERNANCE COMMITTEE, SHALL (I) RECOMMEND TO THE BOARD POLICIES AND PROCESSES DESIGNED TO PROVIDE FOR EFFECTIVE AND EFFICIENT GOVERNANCE OF THE CORPORATION; (II) REVIEW AND RECOMMEND A POSITION DESCRIPTION DETAILING RESPONSIBILITIES OF AND EXPECTATIONS FOR BOARD MEMBERS AND THE BOARD CHAIRPERSON; (III) RECOMMEND NOMINEES FOR ELECTION AND REELECTION ANNUALLY TO THE BOARD; (IV) CONDUCT A SUCCESSION PLANNING PROCESS FOR THE BOARD CHAIRPERSON AND OTHER BOARD LEADERS; (V) NOMINATE BOARD OFFICERS FOR ELECTION BY THE FULL BOARD, (VI) REVIEW THE CORPORATE BYLAWS ANNUALLY AND RECOMMEND ANY NEEDED CHANGES TO THE BOARD; (VII) ADVISE MANAGEMENT ON PLANS FOR BOARD EDUCATION, INCLUDING NEW MEMBER ORIENTATION, EDUCATION OF BOARD MEMBERS, AND AN ANNUAL BOARD RETREAT; AND (VIII) OVERSEE THE BOARD'S SELF-ASSESSMENT AND IMPROVEMENT PROCESS EVERY ONE OR TWO YEARS.

F. THE MEMBER SHALL (I) CONSIDER AND APPROVE SALARIES AND OTHER FORMS OF COMPENSATION FOR THE OFFICERS OF THE CORPORATION IN CONJUNCTION WITH ITS ANNUAL REVIEW OF THE PRESIDENT OF THE MEMBER AND THE PRESIDENT'S EVALUATION OF THE OFFICERS OF THE MEMBER AND THE RELATED PARTIES; (II) REVIEW COMPENSATION, PRACTICES, FRINGE BENEFITS, EMPLOYEE HEALTH AND WELFARE SERVICES, EMPLOYEE INSURANCE PROGRAMS, AND EMPLOYEE RETIREMENT PROGRAMS.

G. THE MEMBER SHALL (I) PROVIDE DIRECTION FOR THE IMPLEMENTATION OF THE CORPORATE STANDARDS OF CONDUCT, ASSURE CORPORATE ADHERENCE TO THE STANDARDS OF CONDUCT, AND ALL APPLICABLE LAWS, RULES AND REGULATIONS AND PRESENT AND RECOMMEND TO THE BOARD, AS APPROPRIATE, SUCH MEASURES AND ACTIONS AS MAY BE NECESSARY OR DESIRABLE TO ASSIST THE CORPORATION IN CONDUCTING ITS ACTIVITIES IN ACCORDANCE WITH THE HIGHEST ETHICAL AND LEGAL STANDARDS.

FORM 990, PART VI, SECTION B, LINE 11B

THE FORM 990 IS PREPARED AND REVIEWED BY AN INDEPENDENT ACCOUNTING FIRM. THE 990 IS THEN REVIEWED BY THE ORGANIZATION'S MANAGEMENT PERSONNEL. ANY QUESTIONS AND CONCERNS THE ORGANIZATION'S MANAGEMENT PERSONNEL HAS ARE ADDRESSED AND ANY CORRECTIONS OR CLARIFICATIONS THAT NEED TO BE MADE ARE MADE. THE FINAL FORM 990 WITH ALL REQUIRED SCHEDULES IS THEN MADE AVAILABLE TO ALL VOTING MEMBERS OF THE BOARD PRIOR TO FILING THE 990 WITH THE IRS. ALL BOARD MEMBERS ARE INFORMED THAT A PAPER COPY OF THE FORM 990 IS AVAILABLE AT THE ORGANIZATION'S PRINCIPAL OFFICE.

FORM 990, PART VI, SECTION B, LINE 12C

BOARD MEMBERS AND OFFICERS RECEIVE CORRESPONDENCE EACH YEAR THAT MUST BE COMPLETED AND SIGNED. THE CORRESPONDENCE INCLUDES A CONFLICTS OF INTEREST QUESTIONAIRE. OFFICERS AND KEY STAFF ALSO RECEIVE AN ATTESTATION FORM THAT MUST BE SIGNED CONFIRMING THAT THEY WILL DISCLOSE ANY CONFLICTS THAT VIOLATE THE ORGANIZATION'S POLICY. THE BOARD REVIEWS ALL CONFLICTS AND DETERMINES IF FURTHER ACTIONS NEED TO BE TAKEN.

Name of the organization
LAKEVIEW CENTER, INC.

Employer identification number
59-0737872

FORM 990, PART VI, SECTION B, LINE 15A & 15B

BOARD MEMBERS AND OFFICERS RECEIVE CORRESPONDENCE EACH YEAR THAT MUST BE COMPLETED AND SIGNED. THE CORRESPONDENCE INCLUDES A CONFLICTS OF INTEREST QUESTIONAIRE. OFFICERS AND KEY STAFF ALSO RECEIVE AN ATTESTATION FORM THAT MUST BE SIGNED CONFIRMING THAT THEY WILL DISCLOSE ANY CONFLICTS THAT VIOLATE THE ORGANIZATION'S POLICY. THE BOARD REVIEWS ALL CONFLICTS AND DETERMINES IF FURTHER ACTIONS NEED TO BE TAKEN.
AND INDIVIDUAL PERFORMANCE OF RESULTS; AND ENSURES RETENTION, STABILITY OF LEADERSHIP, AND COMPLIANCE WITH REGULATORY GUIDELINES.

THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS IS RESPONSIBLE FOR ENSURING COMPLIANCE WITH THIS PHILOSOPHY AND FOR REVIEWING AND APPROVING IT EVERY THREE YEARS.

ANNUALLY, THE CEO, IN CONSULTATION WITH THE BOARD COMPENSATION CONSULTANT, WILL MAKE RECOMMENDATIONS FOR COMPENSATION ADJUSTMENTS FOR THE EXECUTIVES. THE EXECUTIVE COMPENSATION COMMITTEE WILL REVIEW THE CEO'S RECOMMENDATIONS AND APPROVE OR MODIFY THEM.

ANNUALLY, THE EXECUTIVE COMPENSATION COMMITTEE AND THE BOARD COMPENSATION CONSULTANT, WILL REVIEW THE COMPENSATION OF THE CEO AND REPORT ADJUSTMENTS TO THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 19

THE ORGANIZATION HAS ALL GOVERNING DOCUMENTS, THE CONFLICT OF INTEREST POLICY, AND THE ANNUAL FINANCIAL STATEMENTS ON FILE IN THE ACCOUNTING AND

ADMINISTRATION DEPARTMENTS. ALL DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9

TRANSITION FROM BAPTIST HEALTHCARE CORPORATION

AND FIXED ASSET REVALUATION $ 5,124,523

Name of the organization: LAKEVIEW CENTER, INC.

Employer identification number: 59-0737872

FORM 990,PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
LIFE MANAGEMENT 525 E 15TH ST PANAMA CITY, FL 32405	MENTAL HEALTH SVCS	1,232,585.
CHILDREN'S HOME SOCIETY, INC. 5766 S SEMORAN BLVD ORLANDO, FL 32822	COMMUNITY SERVICE	1,481,798.
BRIDGEWAY CENTER, INC. 137 HOSPITAL DR FORT WALKTON BEACH, FL 32548	MENTAL HEALTH SVCS	3,972,753.
APALACHEE CENTER INC 2634 CAPITAL CIRCLE NE TALLAHASSEE, FL 32308	MENTAL HEALTH	1,535,949.
SHUMAKER, LOOP & KENDRICK LLP 101 E KENNEDY BLVD STE 2800 TAMPA, FM 33602	LEGAL SERVICES	644,480.

Name of the organization: LAKEVIEW CENTER, INC.

Employer identification number: 59-0737872

FORM 990, PART IX - OTHER FEES

DESCRIPTION	(A) TOTAL FEES	(B) PROGRAM SERVICE EXP.	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING EXPENSES
MENTAL/CHILD HEALTH SVCS	11,243,936.	11,202,345.	41,591.	NONE
MEDICAL SERVICES	11,623,823.	11,574,712.	49,111.	NONE
PROFESSIONAL ADMIN SVCS	618,970.	226,989.	391,981.	NONE
TOTALS	23,486,729.	23,004,046.	482,683.	NONE

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
(1) CMHC HERNANDEZ HOUSE, INC. 59-2041794 1221 WEST LAKEVIEW AVE PENSACOLA, FL 32501	LOW COST HOUS	FL	501(C)(3)	10	LCI	X	
(2) LAKEVIEW PLACE, INC. 59-2804577 1221 WEST LAKEVIEW AVE PENSACOLA, FL 32501	LOW COST HOUS	FL	501(C)(3)	10	LCI	X	
(3) LAKEVIEW VILLA, INC. 59-2842486 1221 WEST LAKEVIEW AVE PENSACOLA, FL 32501	LOW COST HOUS	FL	501(C)(3)	10	LCI	X	
(4) GLOBAL CONNECTIONS TO EMPLOYMENT, INC. 47-2592811 1211 WEST LAKEVIEW AVENUE PENSACOLA, FL 32501	VOC TRAINING	FL	501(C)(3)	7	LIFEVIEW	X	
(5) LIFEVIEW GROUP, INC. 59-1469145 1221 WEST LAKEVIEW AVE PENSACOLA, FL 32501	SUPPORT ORG	FL	501(C)(3)	12C	N/A		X
(6)							
(7)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? 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
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

		Yes	No
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.			
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	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)	GLOBAL CONNECTIONS TO EMPLOYMENT, INC.	L	2,930,386.	FMV
(2)	GLOBAL CONNECTIONS TO EMPLOYMENT, INC.	E	82,610,785.	FMV
(3)	CMHC HERNANDEZ HOUSE	S	88,421.	FMV
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

FORVIS

PRAXITY
Empowering Business Globally

1201 Walnut Street, Suite 1700 | Kansas City, MO 64106-2246 | 816.221.6300

LAKEVIEW CENTER, INC.
Instructions for Filing
Form 8879-TE
IRS e-file Signature Authorization for Form 990-T
For the year ended September 30, 2022

The original IRS E-file Signature Authorization form should be signed (use full name) and dated by an authorized officer of the organization.

Return your signed IRS e-file Signature Authorization Form 8879-TE to:

FORVIS, LLP
1201 Walnut, Suite 1700
KANSAS CITY MO 64106-2246

There is no tax due with the filing of this return.

No estimated tax payments for 2022 will be required, nor will you be subject to underpayment penalties because you have no 2021 tax liability.

Under current IRS regulations, your return is subject to public inspection. Before filing, you should review all information in this return to determine that the disclosures are appropriate, accurate and complete. Please contact us if you believe any of the disclosures should be modified.

Do NOT separately file Form 990-T with the Internal Revenue Service. Doing so will delay the processing of your return. We must receive your signed form before we can electronically transmit your return, which is due on or before August 15, 2023. We would appreciate you returning this form as soon as possible as this will expedite the processing of your return. The Internal Revenue Service will notify us when your return is accepted. Your return is not considered filed until the Internal Revenue Service confirms their acceptance, which may occur after the due date of your return.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 10/01/2021 and ending 09/30/2022

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to *www.irs.gov/Form8879TE* for the latest information.**

OMB No. 1545-0047

2021

Name of filer

LAKEVIEW CENTER, INC.

EIN or SSN

59-0737872

Name and title of officer or person subject to tax

M. ALLISON HILL, PRESIDENT/CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ▶		**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b
2a	**Form 990-EZ** check here ▶		**b Total revenue,** if any (Form 990-EZ, line 9)	2b
3a	**Form 1120-POL** check here ▶		**b Total tax** (Form 1120-POL, line 22)	3b
4a	**Form 990-PF** check here ▶		**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b
5a	**Form 8868** check here ▶		**b Balance due** (Form 8868, line 3c)	5b
6a	**Form 990-T** check here ▶	X	**b Total tax** (Form 990-T, Part III, line 4)	6b NONE
7a	**Form 4720** check here ▶		**b Total tax** (Form 4720, Part III, line 1)	7b
8a	**Form 5227** check here ▶		**b FMV of assets at end of tax year** (Form 5227, Item D)	8b
9a	**Form 5330** check here ▶		**b Tax due** (Form 5330, Part II, line 19)	9b
10a	**Form 8038-CP** check here ▶		**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize FORVIS, LLP (**ERO firm name**) to enter my PIN 1 9 2 5 6 as my signature (**Enter five numbers, but do not enter all zeros**)

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ M Allison Hill Date ▶ 7-31-2023

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 4 3 3 7 2 2 4 4 0 1 6 (**Do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ April S Arnold Date ▶ 7/31/2023

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2021 or other tax year beginning 10/01 , 2021, and ending 09/30 , 2022

▶ Go to *www.irs.gov/Form990T* for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2021

Open to Public Inspection for 501(c)(3) Organizations Only

A [ ] Check box if address changed.

B Exempt under section
[X] 501(C)(3)
[ ] 408(e) [ ] 220(e)
[ ] 408A [ ] 530(a)
[ ] 529(a) [ ] 529A

Print or Type

Name of organization ([ ] Check box if name changed and see instructions.)
LAKEVIEW CENTER, INC.

Number, street, and room or suite no. If a P.O. box, see instructions.
1221 W. LAKEVIEW AVENUE

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32501-1836

C Book value of all assets at end of year ▶ 50949187.

D **Employer identification number**
59-0737872

E **Group exemption number** (see instructions)

F [ ] Check box if an amended return.

G Check organization type ▶ [X] 501(c) corporation [ ] 501(c) trust [ ] 401(a) trust [ ] Other trust

H Check if filing only to ▶ [ ] Claim credit from Form 8941 [ ] Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ [ ]

J Enter the number of attached Schedules A (Form 990-T) ▶

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ [ ] Yes [X] No

If "Yes," enter the name and identifying number of the parent corporation ▶

L The books are in care of ▶ DOREEN DRIMMIE
1221 W. LAKEVIEW AVENUE
PENSACOLA, FL 32501-1836

Telephone number ▶ 850-434-4567

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	
2	Reserved	2	
3	Add lines 1 and 2	3	
4	Charitable contributions (see instructions for limitation rules)	4	
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	NONE

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21) ▶	1	NONE
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11 from: [ ] Tax rate schedule or [ ] Schedule D (Form 1041) ▶	2	
3	**Proxy tax.** See instructions ▶	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	NONE

Part III Tax and Payments

1 a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b	Other credits (see instructions)	1b		
c	General business credit. Attach Form 3800 (see instructions)	1c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e	**Total credits.** Add lines 1a through 1d		1e	
2	Subtract line 1e from Part II, line 7		2	NONE
3	Other amounts due. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach statement)		3	
4	**Total tax.** Add lines 2 and 3 (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here ▶		4	NONE
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)		5	
6 a	Payments: A 2020 overpayment credited to 2021	6a		
b	2021 estimated tax payments. Check if section 643(g) election applies ▶ ☐	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Other credits, adjustments, and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total ▶	6g		
7	**Total payments.** Add lines 6a through 6g		7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐		8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed ▶		9	NONE
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid ▶		10	
11	Enter the amount of line 10 you want: **Credited to 2022 estimated tax** ▶ **Refunded** ▶		11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		
4	Enter available pre-2018 NOL carryovers here ▶ $. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
	$
	$
	$
	$

6a	Did the organization change its method of accounting? (see instructions)		X
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

SUPPLEMENTAL INFORMATION ATTACHED

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

M. ALLISON HILL — Signature of officer
08/15/2023 — Date
PRESIDENT/CEO — Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name: APRIL ARNOLD CPA	Preparer's signature:	Date: 08/15/2023	Check ☐ if self-employed; PTIN: P01559426
Firm's name ▶ FORVIS, LLP			Firm's EIN ▶ 44-0160260
Firm's address ▶ 1201 WALNUT, SUITE 1700, KANSAS CITY, MO 64106-224			Phone no. 816-221-6300

SUPPLEMENTAL INFORMATION
==========

PART NUMBER: PART V
LINE NUMBER: N/A

EXPLANATION:

THE TAXPAYER DOES NOT HAVE ANY ACTIVITIES GENERATING UNRELATED BUSINESS TAXABLE INCOME (AS DEFINED IN IRC §512(A)) IN THE CURRENT YEAR. FORM 990-T IS BEING FILED TO COMMENCE RUNNING ON THE PERIOD UNDER THE STATUTES OF LIMITATION FOR REPORTING UNRELATED BUSINESS INCOME.

FORVIS

PRAXITY
Empowering Business Globally

1201 Walnut Street, Suite 1700 | Kansas City, MO 64106-2246 | 816.221.6300

LAKEVIEW CENTER, INC.
Instructions for Filing
Form F-1120
Florida Corporate Income/Franchise Tax Return
For the Year Ended September 30, 2022

You do not need to sign any of the state forms since your return will be filed electronically.

Your return will be filed electronically. You do not need to file any forms with the state of Florida.

There is no tax due with the filing of this return.

DO NOT separately file Form F-1120 with the state of Florida. Doing so will delay the processing of your return.

Florida Corporate Income/Franchise Tax Return

FEIN 59-0737872

1J1131 3.000
THOM
F-1120, R. 01/22
Rule 12C-1.051
Florida Administrative Code

8218020220930000200503723590737872000 09

For calendar year 2021 or tax year beginning 10/01 , 2021 ending 09/30/2022

☐ Check here if any changes have been made to name or address

Name LAKEVIEW CENTER, INC.
Address 1221 W. LAKEVIEW AVENUE
Address
City/State/ZIP PENSACOLA FL 32501-1836

Computation of Florida Net Income Tax

1.	Federal taxable income (see instructions) **Attach pages 1-5 of federal return**	Check here if negative ____	0.00
2.	State income taxes deducted in computing federal taxable income (attach schedule)	Check here if negative ____	0.00
3.	Additions to federal taxable income (from Schedule I)	Check here if negative ____	0.00
4.	Total of Lines 1, 2 and 3	Check here if negative ____	0.00
5.	Subtractions from federal taxable income (from Schedule II)	Check here if negative ____	0.00
6.	Adjusted federal income (Line 4 minus Line 5)	Check here if negative ____	0.00
7.	Florida portion of adjusted federal income (see instructions)	Check here if negative ____	0.00
8.	Nonbusiness income allocated to Florida (from Schedule R)	Check here if negative ____	0.00
9.	**Florida exemption**		0.00
10.	Florida net income (Line 7 plus Line 8 minus Line 9)		0.00
11.	Tax due: 3.535% of Line 10		0.00
12.	Credits against the tax (from Schedule V)		0.00
13.	Total corporate income/franchise tax due (Line 11 minus Line 12)		0.00
14.	a) Penalty: F-2220 0.00 b) Other 0.00 c) Interest: F-2220 0.00 d) Other 0.00 Line 14 Total ▶		0.00
15.	Total of Lines 13 and 14		0.00
16.	Payment credits: Estimated tax payments 16a $ 0.00 Tentative tax payment 16b $ 0.00		0.00
17.	Total amount due: Subtract Line 16 from Line 15. If positive, enter amount due here and on payment coupon. If the amount is negative (overpayment), enter on Line 18 and/or Line 19.		0.00
18.	Credit: Enter amount of overpayment **credited** to next year's estimated tax here and on payment coupon		0.00
19.	Refund: Enter amount of overpayment to be **refunded** here and on payment coupon		0.00

PERF LINE----------

Payment Coupon for Florida Corporate Income Tax Return

Do Not Detach

YEAR ENDING 09/30/2022

THOM
F-1120
R. 01/22

To ensure proper credit to your account, enclose your check with tax return when mailing.

Name LAKEVIEW CENTER, INC.
Address 1221 W. LAKEVIEW AVENUE
Address
City/State/ZIP PENSACOLA FL 32501-1836

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

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0 8218 0 20220930 0002005037 2 3590737872 0000 9

FEIN 59-0737872

This return is considered incomplete unless a copy of the federal return is attached.
If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign here	Signature of officer (must be an original signature) Date 08/15/2023	Title ▶ PRESIDENT/CEO	
Paid preparers only	Preparer's signature ▶ APRIL ARNOLD , CPA Date 08/15/2023	Preparer check if self-employed ☐	Preparer's PTIN ▶ P01559426
	Firm's name (or yours if self-employed) and address ▶ FORVIS, LLP 1201 WALNUT, SUITE 1700 KANSAS CITY	FEIN ▶ 44-0160260 ZIP ▶ 64106-2246	

All Taxpayers Must Answer Questions A Through M Below - See Instructions

A. State of incorporation: FL

B. Florida Secretary of State document number: 703335

C. Florida consolidated return? YES ☐ NO ☒ X

D. ☐ Initial return ☐ Final return (final federal return filed)

E. Principal Business Activity Code (as pertains to Florida)

5 6 1 0 0 0

F. A Florida extension of time was timely filed? YES ☒ X NO ☐

G-1. Corporation is a member of a controlled group? YES ☒ X NO ☐ If yes, attach list.

G-2. Part of a federal consolidated return? YES ☐ NO ☒ X If yes, provide:
FEIN from federal consolidated return:
Name of corporation:

G-3. The federal common parent has sales, property, or payroll in Florida? YES ☐ NO ☒ X

H. Location of corporate books: 1221 W LAKEVIEW AVE
City: PENSACOLA State: FL ZIP: 32501

I. Taxpayer is a member of a Florida partnership or joint venture? YES ☐ NO ☒ X

J. Enter date of latest IRS audit:
a) List years examined:

K. Contact person concerning this return: DOREEN DRIMMIE
a) Contact person telephone number: (850) 434-4567
b) Contact person e-mail address: DOREEN.DRIMMIE@LIFEVIEWGR

L. Type of federal return filed ☐ 1120 ☐ 1120S or 990-T

Where to Send Payments and Returns

Make check payable to and mail with return to:
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 19), send your return to:
Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Remember:

- ✓ **Make your check payable to the Florida Department of Revenue.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and return.**
- ✓ **Attach a copy of your federal return.**
- ✓ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**

FEIN 59-0737872

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NAME LAKEVIEW CENTER, INC. FEIN 59-0737872 TAXABLE YEAR ENDING 09/30/2022

Schedule I - Additions and/or Adjustments to Federal Taxable Income

1.	Interest excluded from federal taxable income (see instructions)	1.
2.	Undistributed net long-term capital gains (see instructions)	2.
3.	Net operating loss deduction (attach schedule)	3.
4.	Net capital loss carryover (attach schedule)	4.
5.	Excess charitable contribution carryover (attach schedule)	5.
6.	Employee benefit plan contribution carryover (attach schedule)	6.
7.	Enterprise zone jobs credit (Florida Form F-1156Z)	7.
8.	Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)	8.
9.	Guaranty association assessment(s) credit	9.
10.	Rural and/or urban high crime area job tax credits	10.
11.	State housing tax credit	11.
12.	Florida Tax Credit Scholarship Program Credits (AKA credit for contributions for nonprofit scholarship-funding organizations)	12.
13.	Florida Renewable energy production tax credit	13.
14.	New markets tax credit	14.
15.	Entertainment industry tax credit	15.
16.	Research and Development tax credit	16.
17.	Energy Economic Zone tax credit	17.
18.	s. 168(k) IRC special bonus depreciation	18.
19.	Qualified Improvement Property Decoupling.	19.
20.	Business Meal Expenses at a Restaurant.	20.
21.	Film, Television, and Live theatrical production expenses.	21.
22.	Other additions (attach schedule)	22.
23.	Total Lines 1 through 22. Enter total on Line 23 and on Page 1, Line 3.	23.

Schedule II - Subtractions from Federal Taxable Income

1.	Gross foreign source income less attributable expenses (a) Enter s. 78, IRC income $ _____ (b) plus s. 862, IRC dividends $ _____ (c) plus s. 951A, IRC, income $ _____ (d) less direct and indirect expenses and related amounts deducted under s. 250, IRC $ _____ Total ▶	1.
2.	Gross subpart F income less attributable expenses (a) Enter s. 951, IRC subpart F income $ _____ (b) less direct and indirect expenses $ _____ Total ▶	2.
Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.		
3.	Florida net operating loss carryover deduction (see instructions)	3.
4.	Florida net capital loss carryover deduction (see instructions)	4.
5.	Florida excess charitable contribution carryover (see instructions)	5.
6.	Florida employee benefit plan contribution carryover (see instructions)	6.
7.	Nonbusiness income (from Schedule R, Line 3)	7.
8.	Eligible net income of an international banking facility (see instructions)	8.
9.	s.179, IRC expense (see instructions)	9.
10.	s. 168(k), IRC special bonus depreciation (see instructions)	10.
11.	Depreciation of qualified improvement property	11.
12.	Film, Television, and Live Theatrical Expenses.	12.
13.	Other subtractions (attach statement)	13.
14.	Total Lines 1 through 13. Enter total on Line 14 and on Page 1, Line 5.	14.

NAME LAKEVIEW CENTER, INC. FEIN 59-0737872 TAXABLE YEAR ENDING 09/30/2022

Schedule III - Apportionment of Adjusted Federal Income

III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.

	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or	
2. Payroll				X 25% or	
3. Sales (Schedule III-C below)				X 50% or	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					

III-B For use in computing average value of property (use original cost).	WITHIN FLORIDA		TOTAL EVERYWHERE	
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year
1. Inventories of raw material, work in process, finished goods				
2. Buildings and other depreciable assets				
3. Land owned				
4. Other tangible and intangible (financial org. only) assets (attach schedule)				
5. Total (Lines 1 through 4)				

6. Average value of property
   a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) . . . 6a. _____
   b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere) . . . 6b. _____
7. Rented property (8 times net annual rent)
   a. Rented property in Florida . . . 7a. _____
   b. Rented property Everywhere . . . 7b. _____
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).
   a. Enter Lines 6 a. plus 7 a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida . . . 8a. _____
   b. Enter Lines 6 b. plus 7 b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere . . . 8b. _____

III-C Sales Factor	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)
1. Sales (gross receipts)	N/A	
2. Sales delivered or shipped to Florida purchasers		N/A
3. Other gross receipts (rents, royalties, interest, etc. when applicable)		
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])		

III-D Special Apportionment Fractions (see instructions)	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ([a] ÷ [b]) Rounded to Six Decimal Places
1. Insurance companies (attach copy of Schedule T-Annual Report)			
2. Transportation services			

Schedule IV - Computation of Florida Portion of Adjusted Federal Income

1.	Apportionable adjusted federal income from Page 1, Line 6	1.
2.	Florida apportionment fraction (Schedule III-A, Line 4)	2.
3.	Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.
4.	Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5.	Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6.	Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7.	Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.
8.	Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9.	Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.

NAME LAKEVIEW CENTER, INC. FEIN 59-0737872 TAXABLE YEAR ENDING 09/30/2022

Schedule V - Credits Against the Corporate Income/Franchise Tax

1. Florida health maintenance organization credit (attach assessment notice)	1.
2. Capital investment tax credit (attach certification letter)	2.
3. Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4. Community contribution tax credit (attach certification letter)	4.
5. Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6. Rural job tax credit (attach certification letter)	6.
7. Urban high crime area job tax credit (attach certification letter)	7.
8. Hazardous waste facility tax credit	8.
9. Florida alternative minimum tax (AMT) credit	9.
10. Contaminated site rehabilitation tax credit (AKA voluntary cleanup tax credit) (attach tax credit certificate)	10.
11. State housing tax credit (attach certification letter)	11.
12. Florida Tax Credit: Scholarship Program Credits. (AKA credit for contributions for nonprofit scholarship-funding organizations) (attach certificate)	12.
13. Florida renewable energy production tax credit	13.
14. New markets tax credit	14.
15. Entertainment industry tax credit	15.
16. Research and Development tax credit	16.
17. Energy Economic Zone tax credit	17.
18. Other credits (attach schedule)	18.
19. Total credits against the tax (sum of Lines 1 through 18 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	19.

Schedule R - Nonbusiness Income

Line 1. Nonbusiness income (loss) allocated to Florida

Type	Amount

Total allocated to Florida . . . . . 1. _____
(Enter here and on Page 1, Line 8

Line 2. Nonbusiness income (loss) allocated elsewhere

Type	State/country allocated to	Amount

Total allocated elsewhere . . . . . 2. _____

Line 3. Total nonbusiness income

Grand total. Total of Lines 1 and 2 . . . . . 3. _____
(Enter here and on Schedule II, Line 7)

NAME LAKEVIEW CENTER, INC. FEIN 59-0737872 TAXABLE YEAR ENDING 09/30/2022

Estimated Tax Worksheet
For Taxable Years Beginning On or After January 1, 2022

1. Florida income expected in taxable year . . . . . 1. $ _____
2. Florida exemption $50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N) . . . . . 2. $ _____
3. Estimated Florida net income (Line 1 less Line 2) . . . . . 3. $ _____
4. Total Estimated Florida tax (5.5% of Line 3) . . . . . $ _____
   Less: Credits against the tax . . . . . $ _____ 4. $ _____

5. Computation of installments:

Payment due dates and payment amounts:

If 6/30 year end, last day of 4th month, otherwise last day of 5th month - Enter 0.25 of Line 4 . . . . . 5a. _____
Last day of 6th month - Enter 0.25 of Line 4 . . . . . 5b. _____
Last day of 9th month - Enter 0.25 of Line 4 . . . . . 5c. _____
Last day of fiscal year - Enter 0.25 of Line 4 . . . . . 5d. _____

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

1. Amended estimated tax . . . . . 1. $ _____
2. Less:
   (a) Amount of overpayment from last year elected for credit to estimated tax and applied to date . . . . . 2a. - $ _____
   (b) Payments made on estimated tax declaration (Florida Form F-1120ES). 2b. - $ _____
   (c) Total of Lines 2(a) and 2(b) . . . . . 2c. $ _____
3. Unpaid balance (Line 1 less Line 2(c)) . . . . . 3. $ _____
4. Amount to be paid (Line 3 divided by number of remaining installments) . . . . . 4. $ _____

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at **floridarevenue.com/forms**.*

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

CONTENTS

	PAGE
Audited Financial Statements:	
Independent Auditors' Report	1
Consolidated Balance Sheet	5
Consolidated Statement of Operations and Changes in Net Assets	7
Consolidated Statement of Cash Flows	9
Notes to Consolidated Financial Statements	11
Other Information - June 30, 2023:	
Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited)	34
Note to Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited)	38
Schedule of State Earnings (Regulatory Basis) (Unaudited)	39
Note to Schedule of State Earnings (Regulatory Basis) (Unaudited)	40
Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited)	41
Note to Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited)	42
Schedule of Bed-Day Availability Payments (Unaudited)	43
Note to Schedule of Bed-Day Availability Payments (Unaudited)	44

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

CONTENTS
(Continued)

PAGE

Supplementary Information:

DUI School Balance Sheet 45

DUI School Statement of Operations and Changes in Net Deficit With Special Supervision Services (SSS) 46

Notes to DUI School Financial Statements 48

Access Behavioral Health Balance Sheet (Regulatory Basis) 50

Access Behavioral Health Statement of Operations (Regulatory Basis) 51

Note to Access Behavioral Health Financial Statements (Regulatory Basis) 52

Schedule of Expenditures of Federal Awards and State Financial Assistance 53

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance 64

Other Reports and Schedule:

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 65

Independent Auditor's Report on Compliance for Each Major Program and State Financial Assistance Project and on Internal Control Over Compliance Required by the Uniform Guidance, Section 215.97, *Florida Statutes,* and Chapter 10.650, *Rules of the Auditor General* 67

Schedule of Findings and Questioned Costs 70

INDEPENDENT AUDITORS' REPORT

Management and the Board of Directors
LifeView Group, Inc. and Subsidiaries
Pensacola, Florida

Opinion

We have audited the consolidated financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheet as of September 30, 2023, and the related consolidated statements of operations and changes in net assets, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of September 30, 2023, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Company, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company'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.

Management and the Board of Directors
LifeView Group, Inc. and Subsidiaries
Pensacola, Florida

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The DUI School and Access Behavioral Health (Regulatory Basis) supplementary information financial statements are presented on pages 45 through 52 for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and by Chapter 10.650, *Rules of the Auditor General*, presented on pages 53 through 64 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and State Financial Assistance is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The accompanying Schedule of Functional Revenues and Expenses (Regulatory Basis), Schedule of State Earnings (Regulatory Basis), Schedule of Related-Party Transaction Adjustments (Regulatory Basis) and Schedule of Bed-Day Availability Payments are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements, and, accordingly, we express no opinion on them.

Management and the Board of Directors
LifeView Group, Inc. and Subsidiaries
Pensacola, Florida

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2024, on our consideration of the Company'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 Company'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 Company's internal control over financial reporting and compliance.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
February 26, 2024

LifeView Group, Inc. and Subsidiaries

Consolidated Balance Sheet

(In Thousands)

September 30, 2023

Assets		
Current assets:		
Cash and cash equivalents	$	31,912
Short-term investments		277
Accounts receivable:		
Client accounts receivable, net		900
Governmental funding sources receivable		8,734
Vocational service contracts receivable		13,646
Other accounts receivable		2,733
Inventories		984
Prepaid expenses		1,751
Total current assets		60,937
Property and equipment, net		30,968
Leases right-of-use asset		5,759
Other assets		115
Total assets	$	97,779

LifeView Group, Inc. and Subsidiaries

Consolidated Balance Sheet

(In Thousands)

September 30, 2023

(Continued)

Liabilities and net assets		
Current liabilities:		
Accounts payable	$	3,235
Accrued liabilities		22,698
Current portion of long-term debt		41
Current portion of lease obligation		1,573
Compensated absences		3,502
Total current liabilities		31,049
Long-term debt, less current portion		36,322
Lease obligation, less current portion		4,693
Total liabilities		72,064
Net assets:		
Without donor restrictions		24,285
With donor restrictions		1,430
Total net assets		25,715
Total liabilities and net assets	$	97,779

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Consolidated Statement of Operations and Changes in Net Assets

(In Thousands)

Year Ended September 30, 2023

Revenue and other support without donor restrictions:		
Federal, state, and local financial awards	$	58,657
Net client service fees		22,321
Vocational service contracts		103,349
Contract revenue		37,387
Other fees and support		410
In-kind services		405
Contributions		487
Other		401
Total revenues and other support without donor restrictions		223,417
Expenses:		
Salaries and wages		105,789
Fringe benefits		31,218
Building occupancy		6,193
Professional fees		4,978
Contract medical services		18,105
Travel		2,004
Equipment costs		4,781
Food services		1,958
Medical/pharmacy services		15,552
Subcontracted services		12,534
Subsidy payments		3,262
Personal welfare		1,123
Insurance		2,211
Donated items		290
Depreciation and loss on sale/retirement		2,531
Other operating expenses		3,927
Total expenses		216,456
Income from operations		6,961
Nonoperating gains/(losses):		
Investment income		7
Bond interest expense		(2,072)
Total nonoperating losses, net		(2,065)
Excess of revenues, other support, and gains over expenses and losses		4,896

Continued on next page

LifeView Group, Inc. and Subsidiaries

Consolidated Statement of Operations and Changes in Net Assets

(In Thousands)

Year Ended September 30, 2023

(Continued)

Net assets without donor restrictions:		
Excess of revenues, support, and gains over expenses and losses	$	4,896
Other changes in net assets without donor restrictions		(612)
Change in net assets without donor restrictions		4,284
Net assets with donor restrictions:		
Change in restricted foundation fund		621
Change in net assets with donor restrictions		621
Change in net assets		4,905
Net assets at beginning of year		20,810
Net assets at end of year	$	25,715

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Consolidated Statement of Cash Flows

(In Thousands)

Year Ended September 30, 2023

Operating activities		
Change in net assets	$	4,905
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation		2,433
Loss on sale and retirement of property and equipment		98
Amortization of debt issuance costs		99
Changes in operating assets and liabilities:		
Client accounts receivable		(172)
Governmental funding sources receivable		(4,807)
Vocational service contracts receivable		(1,430)
Other accounts receivable		(429)
Inventories		(58)
Prepaid expenses		(603)
Other assets and liabilities		70
Accounts payable		(1,959)
Accrued liabilities		1,571
Compensated absences		72
Net cash used in operating activities		(210)
Investing activities		
Purchases of property and equipment		(2,614)
Net cash used in investing activities		(2,614)

Continued on next page

LifeView Group, Inc. and Subsidiaries

Consolidated Statement of Cash Flows

(In Thousands)

Year Ended September 30, 2023

(Continued)

Financing activities		
Repayments of long-term debt	$	(38)
Principal payments on finance lease liabilities		(48)
Net cash used in financing activities		(86)
Net change in cash and cash equivalents		(2,910)
Cash and cash equivalents at beginning of year		34,822
Cash and cash equivalents at end of year	$	31,912
Supplemental disclosure of cash flow information		
Costs for purchases of property and equipment included in other liabilities	$	142
Interest paid	$	2,072
Supplemental disclosure of noncash financing activities		
Long-term debt incurred for purchases of property and equipment	$	845

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(Dollars in Thousands)

September 30, 2023

1. Organization and Summary of Significant Accounting Policies

Organization

Lifeview Group, Inc. (LGI or the Company), a nonprofit organization, was incorporated in 2021 to purchase Lakeview Center, Inc. (the Center) and its affiliates, Global Connections to Employment, Inc. (GCE), CMHC Hernandez House, Inc., Lakeview Place, Inc., Lakeview Villa, Inc. (the 3 collectively -HUDs). The Center was acquired pursuant to the Member Substitution Agreement. LGI is the sole member of the Center, and the Center is the sole member of the HUDs. CMHC Hernandez House, Inc. is no longer active. The mission of the Company, including all of its subsidiaries, is to help people through life's journey by providing behavioral health services, vocational services, and child protective services.

Lakeview Center, Inc., a nonprofit organization, was incorporated in 1954, as Community Mental Health Center of Escambia County, Inc. Lakeview Place, Inc. and CMHC Hernandez House, Inc. are U.S. Department of Housing and Urban Development (HUD) multi-unit dwellings owned by the Center that provide housing facilities and services to people diagnosed with mental illness. The contract for CMHC Hernandez House, Inc. ended September 30, 2021. Subsequent to September 30, 2021, the operations of CMHC Hernandez House, Inc. have been included in the Center operations. Lakeview Villa, Inc. is a HUD apartment complex owned by the Company that provides low-cost housing facilities and services to persons with chronic mental illness. Global Connections to Employment, Inc. was separately incorporated in 2014, with the Center as the sole member. Effective July 2023, LGI became the sole member of GCE.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of LifeView Group, Inc. and its related entities: Lakeview Center, Inc.; Global Connections to Employment, Inc.; Lakeview Villa, Inc.; and Lakeview Place, Inc. All inter-entity transactions have been eliminated in consolidation.

Operating and Nonoperating Activities

The Company's primary mission is to provide a broad range of behavioral health services, vocational services, and child protective services to citizens of the region and nationally, across 14 states and the District of Columbia. Activities directly associated with the furtherance of this purpose are considered to be operating activities. Other activities that result in gains or losses unrelated to the Company's primary mission are considered nonoperating.

1. Organization and Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of these consolidated financial statements in conformity with accounting principles generally accepted in the United States (GAAP) requires management to make estimates and assumptions. These estimates and assumptions affect certain reported amounts of assets and liabilities at the date of the consolidated financial statements and revenues and expenses recognized during the reporting period. Accordingly, actual results may differ from those estimates.

Net Assets

The Company reports information regarding financial position and activities according to two classes of net assets: with and without donor restriction. Net assets are classified based on the existence or absence of donor-imposed restrictions, if any, that may or may not be met by actions of management or by the passage of time.

The net asset categories reflected in the accompanying consolidated financial statements are as follows:

- *Without donor restriction* - Net assets that are free of donor-imposed restrictions, including all revenues, expenses, gains, and losses that are not changes in net assets with donor restrictions.

  With donor restriction - Net assets whose use by the Company is limited by donor-imposed stipulations that may or may not expire by passage of time or that can or cannot be fulfilled or removed by action of the Company pursuant to those stipulations. As a general practice, the Company applies restricted resources when an expense relating to the purpose restriction imposed by the outside party is incurred before unrestricted resources are used.

Contributions

The Company records contributions as being with or without donor restriction depending on the existence and/or nature of any donor restrictions.

1. Organization and Summary of Significant Accounting Policies (continued)

Cash Equivalents

The Company considers all highly liquid investment instruments with maturities of three months or less when purchased to be cash equivalents. Cash deposits are federally insured in limited amounts.

Short-Term Investments

Short-term investments consist of a certificate of deposit held by LGI that automatically renews every 182 days. Due to the short-term nature, the carrying amount reported in the consolidated balance sheet approximates the fair value as of September 30, 2023.

Net Client Service Revenue and Accounts Receivable

The Company has agreements with third-party payors that provide payments to the Company at amounts different from its established rates. Payment arrangements include prospectively determined rates per service, reimbursed costs, discounted charges, and per diem payments. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Allowance for Uncollectible Accounts

Accounts receivable are written off after collection effort has been followed in accordance with the Company's policies. Accounts written off as uncollectible are deducted from the allowance for uncollectible accounts and subsequent recoveries are added. Periodically, management assesses the adequacy of the allowance for uncollectible accounts based upon historical write-off experience by payor category. The results of this review are then used to make any modifications to the provision for bad debts to establish an appropriate allowance for uncollectible receivables.

Contract and Other Receivables

Receivables for contracted services are typically deemed wholly collectible as they are due from governmental units, grantors, and third-party paying agencies.

1. Organization and Summary of Significant Accounting Policies (continued)

Inventories

Inventories (primarily pharmaceutical and computers) are stated at the lower of cost (average cost method) or net realizable value using the first-in, first-out method.

Property and Equipment

Property and equipment acquisitions are recorded at historical cost. Property and equipment donated to the Company are recorded at fair value at the date of receipt. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method. Estimated useful lives of depreciable assets are as follows:

Buildings	40 years
Furniture and equipment	3–7 years
Building and land improvements	10–20 years

Compensated Absences

Employees are entitled to accumulate a limited amount of earned but unused annual leave. Accordingly, the Company records an accrual for earned, unused, vested annual leave in accordance with the Company's policy. Upon separation from the Company, employees are entitled to this amount of unused vested leave.

Net Client Service Fees

The Company has agreements with third-party payors that provide payments to the Company at amounts different from its established rates. Payment arrangements include prospectively determined rates per completion of service, reimbursed costs, and discounted charges. Net client service fees are reported at the estimated net realizable amounts from clients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors.

1. Organization and Summary of Significant Accounting Policies (continued)

Net Client Service Fees (continued)

The Company accepts clients in immediate need of care, regardless of their ability to pay, and serves certain clients whose care costs are not paid at established rates, including those sponsored under government programs such as Medicare and Medicaid, those sponsored under private contractual agreements, charity clients, and other uninsured clients who have limited ability to pay. The Company recognizes client service fee revenue associated with clients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured clients who do not qualify for charity care, revenue is recognized on the basis of discounted rates in accordance with the Company's policy.

A summary of the payment arrangements with major third-party payors follows:

Medicare – Client services rendered to Medicare program beneficiaries are reimbursed under a fee-for-service methodology.

Medicaid – Client mental health and substance abuse services rendered to Medicaid program beneficiaries are reimbursed under a capitated arrangement.

Other – The Company has also entered into payment agreements with certain insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Company under these agreements includes prospectively determined rates and discounts from established charges.

Charity Care

Quality care is provided to all persons requiring immediate treatment regardless of their ability to pay. An individual is classified as a charity client by reference to certain established policies of the Company. Essentially, these policies define charity services as those services for which no payment is anticipated. In assessing a client's ability to pay, the Company utilizes the most recently published federal poverty income guidelines, but also includes certain cases where incurred charges are significant when compared to income. These charges are subtracted in the net client service fees calculation.

1. Organization and Summary of Significant Accounting Policies (continued)

Charity Care (continued)

The Company estimates the direct and indirect costs of providing charity care by applying a cost to gross charges ratio to the gross uncompensated charges associated with providing charity care to clients. The cost of providing charity care was $4,693 for the year ended September 30, 2023.

Medicaid Managed Medical Assistance Contract Revenue

The Company is licensed as a prepaid limited health services organization pursuant to Chapter 636, *Florida Statutes*. Effective August 1, 2014, the Company, doing business as Access Behavioral Health, was awarded contracts with the Medicaid Managed Medical Assistance Plan (the MMA Plan). The Company receives a per-member per-month rate to provide mental health and substance abuse services to an annual average of 139,000 Medicaid beneficiaries in Florida's Regions 1 and 2. Amounts received are recognized as contract revenue during the period in which the Company is obligated to provide services to beneficiaries. Approximately $37,387 was recognized as revenue under the MMA Plan during the year ended September 30, 2023.

Medicaid Managed Medical Assistance Plan Costs

The Company is directly responsible for providing mental health and substance abuse services to beneficiaries residing in Escambia, Santa Rosa, and Walton counties, representing approximately 62% of the covered lives under the MMA Plan. The Company has entered into subcontracts with three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in the other counties in these Regions. These subcontracts are typically on a full-risk capitated basis. The mental health services covered under the MMA Plan are generally the same as those covered under the Medicaid fee-for-service program. Covered services include inpatient psychiatric care, outpatient care, substance abuse, and physician services. The majority of services for which the Company is directly responsible is provided within its own service delivery system; however, some services are contracted for on a fee-for-service basis with local area hospitals and providers. A provision has been made for these services rendered but not reported as of September 30, 2023.

1. Organization and Summary of Significant Accounting Policies (continued)

Income Taxes

The Company and its related entities are exempt from federal income taxes under Section 501(a) as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and are also exempt from state income taxes.

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740, *Income Taxes*, prescribes the accounting for uncertainty in income tax positions recognized in financial statements. ASC Topic 740 provides guidance for recognition threshold and measurement attributes for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. There were no material uncertain tax positions as of September 30, 2023.

Cost Allocation

The Company uses several methods to allocate organization and overhead costs among program and support areas. Workers' compensation is allocated based on industry standard rates and salary expense. Unemployment and health plan expenses are allocated based on personnel cost and plan participation, respectively.

Administrative costs are allocated based on the federal indirect rate cal. Property and auto insurances are allocated proportionately among those who benefit from the assets covered. General liability uses a staff-based allocation.

2. Cash and Short-Term Investments

The composition of cash and short-term investments is as follows:

	September 30, 2023
Cash and cash equivalents	$ 31,912
Certificate of deposit	277
	$ 32,189

3. Concentrations of Credit Risk

The Company receives client service fees revenue from three primary sources: Medicaid and Medicare, other third-party payors, and client payments. The following indicates the applicable percentages of accounts receivable from those sources:

	September 30, 2023
Medicaid and Medicare	41%
Other third-party payors	45
Client payments	14
	100%

4. Property and Equipment

Major classifications of property and equipment are summarized as follows:

	September 30, 2023
Buildings and improvements	$ 21,561
Furniture and equipment	11,348
Land	2,445
Construction-in-progress	890
	36,244
Less accumulated depreciation	(5,276)
	$ 30,968

Depreciation expense on the statement of operations and changes in net assets includes $98 of loss on sale and retirement of property and equipment. Total depreciation expense amounted to $2,433 for the year ended September 30, 2023.

5. Long-Term Debt

Long-term debt consists of the following:

	September 30, 2023
Note payable to HUD, interest at 9.0%, monthly payments of $5,000 including interest, secured by real property, maturing May 2032	$ 370
Note payable to HUD, interest at 8.375%, monthly payments of $2,000 including interest, secured by real property, maturing March 2032	140
Series 2021A Bonds payable, issued by Florida Development Finance Corp and purchased by Bank of America, interest at 6.0% on $7,790 and 6.25% on $14,120, maturity date August 2041 and 2051, respectively; interest payment of $1,350 due in 2023 to be paid semi-annually.	21,910
Series 2021B Bonds payable, issued by Florida Development Finance Corp. under the Master Indenture and purchased by BHCC, interest at 4.45% through September 30, 2026, and increasing thereafter, maturity date August 2031; interest payment of $668 due in 2023 to be paid semi-annually.	15,000
Unamortized issuance costs	(1,057)
	36,363
Less current portion	(41)
	$ 36,322

Following are maturities of long-term debt for each of the next five years and thereafter:

	Amount
Year ending September 30:	
2024	$ 41
2025	45
2026	49
2027	54
2028	59
Thereafter	36,115
	$ 36,363

5. Long-Term Debt (continued)

2021 Revenue Bonds

The Series A Tax-Exempt Revenue Bonds, in the amount of $21,910, were issued by the Florida Development Finance Corporation (the Issuer). The Series 2021A Bonds were issued under a Bond Trust Indenture dated as of September 1, 2021, by and between the Issuer and Regions Bank, as bond trustee. The Issuer loaned the proceeds of the Series 2021A Bonds to LifeView Group, Inc. pursuant to a Loan Agreement dated as of September 1, 2021. The Series B Taxable Revenue Bonds, in the amount of $15,000, were issued by the Florida Development Finance Corporation. The Series 2021B Bonds were issued under a Bond Trust Indenture dated as of September 1, 2021, by and between the Issuer and Regions Bank, as bond trustee. The Issuer loaned the proceeds of the Series 2021B Bonds to LifeView Group, Inc. pursuant to a Loan Agreement dated as of September 1, 2021. The Bond Trust Indenture requires certain covenants and reporting requirements to be met.

6. Leases

On October 1, 2019, the Company adopted FASB's ASU 2016-02, *Leases*, electing to apply the optional transition method, which allows entities to forgo comparative reporting requirements. For leases that commenced before the effective date of ASU 2016-02, the Company elected the package of transition provisions available that allowed carryforward of the historical assessment of (1) whether contracts are or contain leases, (2) lease classification for any expired leases and (3) initial direct costs. In addition, the Company does not separate lease and non-lease components.

The Company's leases are primarily for real estate. The Company determines if an arrangement is a lease at contract inception. Lease assets and lease liabilities are recognized based on the present value of the lease payments over the lease term at the commencement date. Because most of the leases do not provide an implicit rate of return, the Company used a risk-free rate based on the daily treasury yield curve at lease commencement in determining the present value of lease payments.

Most leases include one or more options to renew, with renewal terms that can extend the lease term from months to years. The exercise of such lease renewal options is generally at the Company's sole discretion. For purposes of calculating lease liabilities, lease terms include options to extend or terminate the lease when it is reasonably certain that option will be utilized.

6. Leases (continued)

Leases with a lease term of 12 months or less at commencement are not recorded on the consolidated balance sheet. Lease expense for these arrangements is recognized on a straight-line basis over the lease term.

Leases consist of the following:

Operating Leases

	September 30, 2023
Operating lease assets	$ 5,209
Current portion of operating lease obligation	$ 1,557
Operating lease obligation, less current portion	4,119
Total operating lease liabilities	$ 5,676

Lease expense for lease payments is recognized on a straight-line basis over the lease term. The components of lease expense are as follows:

	Year Ended September 30, 2023
Operating lease expense	$ 1,203
Short-term lease expense	270
Total lease expense	$ 1,473

Lease term and discount rate are as follows:

	September 30, 2023
Weighted-average remaining lease terms:	4.38 years
Weighted-average remaining discount rate:	1.77%

6. Leases (continued)

The following table summarizes the maturity of lease liabilities under operating leases for the next five years and the years thereafter, as of September 30, 2023:

	Operating Leases
2024	$ 1,557
2025	1,424
2026	1,058
2027	784
2028	803
Thereafter	270
Total lease payments	5,896
Less: imputed interest	220
Total lease liabilities	$ 5,676

Supplemental cash flow information related to leases are as follows:

	Year Ended September 30, 2023
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	$ 1,534

Rent expense for the year ended September 30, 2023, amounted to $1,716.

Financing Leases

	September 30, 2023
Financing lease assets	$ 550
Financing lease liabilities	$ 590

6. Leases (continued)

	Year Ended September 30, 2023
Weighted-average remaining lease terms:	3.26 years
Weighted-average remaining discount rate:	1.37%

The following table summarizes the maturity of lease liabilities under financing leases for the next five years and the years thereafter, as of September 30, 2023:

	Financing Leases
2024	$ 221
2025	220
2026	220
2027	55
Total lease payments	716
Less: imputed interest	126
Total lease liabilities	$ 590

Supplemental cash flow information related to leases are as follows:

	September 30, 2023
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from financing leases	$ 48
Lease assets obtained in exchange for new financing lease liabilities	845

Both operating and financing leases are included in the financial statement caption lease obligation.

7. Sources of Revenue

Federal, State, and Local Financial Awards

The Company receives funding from several Government and other agencies to provide behavioral health and child protective services to clients in a four-county region. This revenue is predominantly deemed to be unconditional contribution revenue and not governed under the ASC 606 guidance. The contractual obligations with these payors are met as services are provided. These contracts are billed monthly. The Company expects to be paid for all services provided. Adjustments are made as they arise for any services that will not be reimbursed.

Net Client Service Revenue

The Company's client service revenues generally relate to contracts with clients in which the performance obligation is to provide behavioral health care services. Revenues are recorded during the period when the obligations are satisfied. The obligations are generally satisfied over a day or more for residential or inpatient programs or less for outpatient services. The contractual relationships with clients often involve a third-party payor and the transaction prices for the services provided are dependent upon the terms provided by or negotiated with the third-party payors. The payment arrangements with third party payers for services provided to clients are typically for rates lower than the customary and standard fees. The differences in these rates are considered to be explicit price concessions.

Client service revenue is based upon the estimated amounts expected to be received from the clients and any third-party payors. Explicit price concessions are estimated at the time revenue is recorded and may be adjusted in future periods. The Company elected to use the portfolio approach to assess collectability due to the large volume of similar contracts with similar classes of customers. The effect of applying the portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all contracts (which are at the patient level) by the particular payor or group of payors will result in the recognition of the same amount of patient service revenue as applying the analysis at the individual patient level.

7. Sources of Revenue (continued)

Net client service fee revenue is not recognized for those clients that qualify for charity under the Company's charity care policies. For all others, service fee revenue, net of explicit price concessions and other deductions recognized from major payor sources is as follows:

	Year Ended September 30, 2023
Third-party payors, net of deductions	$ 17,750
Self-pay clients, net of deductions	4,571
	$ 22,321

Revenues from the Medicare and Medicaid programs accounted for approximately 42% of the Company's net client service fees for the year ended September 30, 2023. Laws and regulations governing Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount. Changes in the Medicare and Medicaid programs and the reduction of funding levels could have an adverse impact on the Center.

Vocational Service Contracts

The Company's vocational service revenues generally relate to contracts with federal, state or local customers in which the performance obligation is to provide various "bundled" type services to our customers. The Company has contractual obligations to provide services as outlined in the statement of work within each formal contract. Although the services within each business line are distinct, they are bundled services transferred consecutively on a monthly basis as a line of business. The lines of business consist of business services, custodial services, food services, facilities maintenance, health care environmental services, information technology, as well as employment support services. The performance obligations for vocational contracts are spelled out in the contract either in the performance work statement or other applicable section of the contract. These bundled services are invoiced each month at the contract price over the life of the contract period. Revenues for these services are recognized on a monthly basis as the services are performed.

7. Sources of Revenue (continued)

A summary for the year ended September 30, 2023:

	2023
Federal	$ 100,854
State	1,814
Local	628
Other	53
	$ 103,349

Each distinct service is satisfied over time and the measurement of progress toward satisfaction of the performance obligation is the same for each of the services in the series (monthly services) in accordance with the contracts in place. Each contract for the above series of services (business line) delivers the services over an annual or multi-year period and is measured monthly, consistent with the billing for these services. Each line of business is considered a series of distinct services performed and treated as a single performance obligation that is set each month as services are provided.

The monthly payment and methodology are fixed in each contract. All business lines and other services in each contract are valued at their standalone value of the service in the contract. There are no instances where a service or product is provided at no value or a value below its standalone value (discounted) as stated in a contract. Each business line has a fixed price that is recognized over the period the performance obligation is met. Contracts with time and materials (T&M) provisions have the hourly rate and materials recorded at their standalone value and are not discounted as a part of the overall contract. As nearly all contracts are with government/state organizations, collectability is assured as we have nearly no history of uncollectable amounts for services rendered. As such, no variable consideration is included in the determination of the transaction price for each contract.

7. Sources of Revenue (continued)

Contract Revenue

The Company as a managed care provider receives payments under an agreement with Medicaid Managed Healthcare prepaid health plans (MMA plans), which obligates the Company to stand ready to provide or obtain services for qualified beneficiaries (individuals who enroll with an MMA plan). The qualified beneficiaries sign up with the MMA plans to participate in such a health plan. These payments are referred to as capitation fees. The payment is calculated using a per member per month rate (PMPM rate) for each qualified beneficiary.

The Company has two performance obligations related to Managed Care contract revenue that are both paid through capitation revenues – administrative services and behavioral healthcare services.

The first is the administrative services component of the MMA Plan in the amount of 12.5% of the capitation revenue which is for the administrative, recordkeeping and other services of the plan activities. All these services are not considered distinct individually but are a series of services delivered simultaneously each month as a single performance obligation. Like the capitation revenue described above and below for providing healthcare services, the administrative services are also stand ready obligations recognized over time.

The second performance obligation is for healthcare services as detailed above. These are stand-ready performance obligations and although may incorporate several different lines of services are deemed a single performance obligation delivered over time as measured each month.

Transaction price considerations include monthly capitation payment, retroactive adjustments, incentive payments and other risk pool adjustments.

The capitation fees do not vary with the volume of behavioral health services provided and are exclusive of any client copayments or deductibles under their respective plans. Therefore, the Company bears the risk of providing goods and services or contracting for services that the beneficiary is entitled to receive.

In addition to the capitation fees, the amount of contract revenue may be affected by factors such as reinsurance recoveries, retroactive adjustments for member eligibility, risk pools adjustments such as financial incentives and quality targets, and other adjustments.

7. Sources of Revenue (continued)

Contract Revenue (continued)

The Company has concluded that based on the immaterial nature of the adjustments no variable consideration need be included in the transaction price related to the capitation fees.

Capitation arrangements represent a stand-ready obligation to provide services to qualified beneficiaries. The Company recognizes monthly capitation fees as Managed Care contract revenue over time when the periods for which the qualified beneficiary is entitled to services are completed.

8. In-Kind Contributions

In-kind contributions and expenses represent the value assigned to donated prescription drugs from the State of Florida. In-kind contributions are recognized if the services or goods received create or enhance non-financial assets. In-kind contributions for the year ended September 30, 2023, amounted to $405.

9. Retirement Plan

The Company provides a tax deferred annuity 403(b) retirement plan (Plan) to all eligible employees. Employees who work a minimum of 20 hours per week are eligible to participate in the Plan after completing one year of employment. Voluntary employee contributions are allowed to the extent permitted by law. The Company matched each eligible participant's pay period contribution to the Plan up to 3% of each eligible participant's compensation. In compliance with Internal Revenue Service regulations, employer contributions for eligible participants vest under a six-year graduated vesting schedule. Plan expenses for the year ended September 30, 2023, amounted to $1,811.

10. Support from the State of Florida Requiring Match

The Company received a substantial portion of its support passed through from the State of Florida under grant contract number AO110 with the Florida Department of Children and Families (DCF) Substance Abuse and Mental Health Program. This contract must be renegotiated annually. The contract requires a local match for certain community mental health services. This local match requirement has been met for 2023.

11. Net Assets with Donor Restriction

Net assets with donor restrictions as of September 30, 2023, were $1,430, the majority of which relate to children's services.

12. Commitments and Contingencies

The Company carries general and professional liability insurance from an unrelated commercial insurance carrier with coverage up to $2,000 per occurrence and $4,000 in the aggregate, on a claims-made basis, and employee benefits liability insurance with coverage up to $1,000 per occurrence and $1,000 in the aggregate. In addition, the Company has an excess coverage policy. The Company is involved in various lawsuits and claims incidental to the normal course of its operations. The Company may be liable for losses in excess of the amounts recorded at September 30, 2023; however, in the opinion of management, such potential losses would not be material to the consolidated financial statements.

In 2021, Global Connections to Employment (GCE), was served a Civil Investigative Demand (CID) by a U.S. Attorney's Office and a criminal matter grand jury subpoena, both related to GCE's contracts with the Department of Defense Manpower Data Center. GCE has fully cooperated in these matters by providing responses and documentation as requested.

In addition to the expense of responding, government investigations can also result in monetary penalties and damages, as well as administrative sanctions such as suspension, exclusion or debarment. Although GCE was part of the sale of the membership interest in Lakeview Center, Inc., BHCC has retained certain liabilities related to the investigation to the extent they arose prior to the sale or arose from activity prior to the sale.

12. Commitments and Contingencies (continued)

Lakeview Center, Inc. is self-insured for employees' medical insurance claims. The Company carries stop-loss insurance coverage with annual limits of $300 per participant and $14,020 in the aggregate. Global Connections to Employment, Inc. is fully insured for full-time employees and self-insured for part-time employees. It is the opinion of management that recorded reserves are adequate for existing and unreported claims.

The Company has established multiple irrevocable standby letters of credit: one in the amount of $250 with the Company's previous administrator for workers' compensation claims as the named beneficiaries; one each for $367and $368 with the insurance providers for the Access Behavioral Health (ABH) managed medical advantage plan; and one for $1,675 with the Company's current administrator for workers' compensation claims as the named beneficiary. The Company, under its workers' compensation policies, is responsible for paying all individual claims up to $273 each, as well as certain administration costs to its claims administrators. Should the Company default on any of these payments, the letter of credit guarantees the claims administrators' payment of any outstanding amounts.

Line of Credit Agreement

At September 30, 2023, the Company has a line of credit arrangement of $10,000, reduced from $15,000 on February 1, 2022. The line of credit is secured by a parity Obligation issued under the Master Indenture related to the bonds issued. This line of credit has no outstanding balance as of September 30, 2023.

Contingencies

Federal and State Financial Awards – The Company has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Company. In the opinion of management, such claims, if any, should not have a material adverse effect on the consolidated financial position, results of operations, or cash flows of the Company.

Unemployment Compensation – The Company reports its wages to various states for unemployment compensation purposes, as a reimbursable employer. Reimbursable employers compensate prior employees only when a claim has been made with these states. In the opinion of management, no material claims were outstanding that had not been reserved for at September 30, 2023.

13. Summary Information Relating to Financially Interrelated Entities

Summary financial information of Lakeview Villa, Inc. and Lakeview Place, Inc., which are included in these consolidated financial statements, is shown below. Inter-entity transactions have not been eliminated from this summary data.

	Lakeview Villa, Inc.	Lakeview Place, Inc.
Total assets	$ 249	$ 192
Total liabilities	$ 432	$ 311
Net deficit without donor restrictions	(183)	(119)
Total net deficit	(183)	(119)
Total liabilities and net deficit without donor restrictions	$ 249	$ 192
Total revenue and support	$ 156	$ 101
Total expenses	176	109
Change in net deficit without donor restrictions	$ (20)	$ (8)

14. Financial Assets and Liquidity Resources

As of September 30, 2023, financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on debt, and capital expenditures were as follows:

	September 30, 2023
Cash and cash equivalents	$ 31,912
Short-term investments	277
Accounts receivable	26,013
Total Financial Assets	$ 58,202

15. Coronavirus Disease 2019

Due to the global viral outbreak caused by Coronavirus Disease 2019 (COVID-19), in 2020, the Center received CARES funding in both fiscal years 2020 and 2021. In fiscal year 2022, the Company received $153 from Homelessness & Housing Alliance, the HUD designated lead agency for the Okaloosa Walton Homeless Continuum of Care. In 2023, the Company received $50 from American Rescue Plan ACT Coronavirus State and Local Fiscal Recovery Fund (ARPA). The Company continues to respond to the impact COVID-19 cases, but operations have predominantly returned to normal.

16. Functional Classification of Expenses

The Company provides human services, including inpatient, outpatient, long term and community-based behavioral health services, child protective services, and employment for people with disabilities within its region and nationally. Administrative services include administration, finance and accounting, information technology, human resources, and other functions. Organizational expenses are allocated to program and administrative services based on the benefit received in those areas while administrative services costs are allocated to program areas based on federally approved indirect cost rate.

Expenses by functional classification for the year ended September 30, 2023 consist of the following:

	Year Ended September 30, 2023		
	Program Services	Administrative Services	Total
Salaries and benefits	$ 127,977	$ 9,030	$ 137,007
Subcontracted services	12,534	-	12,534
Subsidy payments	3,262	-	3,262
Contract medical services	18,105	-	18,105
Professional fees	3,873	1,105	4,978
Medical/pharmacy services	15,516	36	15,552
Building occupancy	5,658	535	6,193
Other general, administrative and other	14,530	4,295	18,825
	$ 201,455	$ 15,001	$ 216,456

17. Subsequent Events

The Company evaluated events and transactions occurring subsequent to September 30, 2023, and through, February 26, 2024, the date the accompanying consolidated financial statements were available to be issued. During this period, there were no subsequent events that required recognition or disclosure in the accompanying consolidated financial statements.

OTHER INFORMATION

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2023

FUNDING SOURCES & REVENUES			Case Management	Crisis Support/ Emergency	Day Treatment	In-home & Onsite	Medical Services	Outpatient (Indiv.)	Outreach	Residential II	Residential III	Incidental Expenses	Information and Referral	Outpatient Group	BNET	First Episode Team	Cost Reimbursement	CAT Team	FACT Team	Other Bundled Projects	Mental Health Total	Assessment	Case Management	Day Treatment	Intervention (Indiv.)
A			02	04	06	08	12	14	15	19	20	28	30	35	A1	A5	B3	B4	B5	C0	B	01	02	06	11
IA. STATE SAMH FUNDING		✓ Agrees to 02-8 w/o/e.																							
Current Year Funding																									
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**																							
MH001	A0110	F/S								$ 1,700,884.44	$ 1,664,067.66										$ 3,364,952.10				
MH009	A0110	F/S	$ 542,288.76		$ 520,169.65	$ 22,919.07	$ 1,524,149.84	$ 1,235,771.21						$ 28,319.89							$ 3,873,618.42				
MH009	A0260	F/S	$ 74,010.06						$ 22,896.94												$ 96,907.00				
MH076	A0110	S										$ 31,773.00									$ 31,773.00				
MH0BN	A0160	F/S													$ 96,961.72						$ 96,961.72				
MH0CN	A0110	F/S	$ 977.64						$ 3,371.73												$ 4,349.37				
MH0FT	A0170	F/S										$ 168,806.44							$ 563,792.48		$ 732,598.92				
MH0PG	A0260	F							$ 33,845.00												$ 33,845.00				
MH0TB	A0110	F								$ 323,213.13											$ 323,213.13				
MH211	A0110	S											$ 62,500.00								$ 62,500.00				
MH26S	A0801	F														$ 51,754.45	$ 5,427.70				$ 57,182.15				
MHCAT	A0110	S																$ 66,243.73			$ 66,243.73				
MHCAT	A0240	S																$ 2,296,250.00			$ 2,296,250.00				
MHCC2	A0250	F		$ 57,994.00																	$ 57,994.00				
MHCCS	A0250	F		$ 173,983.00																	$ 173,983.00				
MHMCT	A0250	F/S		$ 1,660,679.00																	$ 1,660,679.00				
MHMCT	A0806	F/S		$ 154,722.67																	$ 154,722.67				
MHMDT	A0804	S																		$ 269,032.50	$ 269,032.50				
Total Current Year Funding		[redacted]	$ 617,276.46	$ 2,047,378.67	$ 520,169.65	$ 22,919.07	$ 1,524,149.84	$ 1,235,771.21	$ 60,113.67	$ 2,024,097.57	$ 1,664,067.66	$ 200,579.44	$ 62,500.00	$ 28,319.89	$ 96,961.72	$ 51,754.45	$ 5,427.70	$ 2,362,493.73	$ 563,792.48	$ 269,032.50	$ 13,356,805.71	$ -	$ 49,483.52	$ 74,368.44	$ 25,659.26
Carry Forward Funding																									
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State F/S-Federal and State**																							
MHCAT	A0240	S																$ 250,000.00			$ 250,000.00				
Total Carry Forward Funding		[redacted]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000.00	$ -	$ -	$ 250,000.00	$ -	$ -	$ -	$ -
TOTAL STATE SAMH FUNDING =			$ 617,276.46	$ 2,047,378.67	$ 520,169.65	$ 22,919.07	$ 1,524,149.84	$ 1,235,771.21	$ 60,113.67	$ 2,024,097.57	$ 1,664,067.66	$ 200,579.44	$ 62,500.00	$ 28,319.89	$ 96,961.72	$ 51,754.45	$ 5,427.70	$ 2,612,493.73	$ 563,792.48	$ 269,032.50	$ 13,606,805.71	$ -	$ 49,483.52	$ 74,368.44	$ 25,659.26
IB. OTHER GOVERNMENTT FUNDING			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(1) Other State Agency Funding			$ 209,211.66	$ 114,536.14	$ -	$ -	$ 26,425.80	$ 248,903.26	$ 55,267.04	$ -	$ -	$ -	$ -	$ 1,202.70	$ -	$ 22,468.74	$ 2,222.18	$ (3,678.91)	$ -	$ 108,970.32	$ 785,528.93	$ -	$ 50,103.37	$ -	$ 29.15
(2) Medicaid			$ 808,312.03	$ 3,996.00	$ 608,871.80	$ 61.56	$ 763,193.13	$ 3,397,918.51	$ 7.74	$ 432,004.22	$ 144,339.43	$ -	$ 75.60	$ 64,432.31	$ 393.61	$ -	$ -	$ 6,871.65	$ -	$ 2,167.20	$ 6,232,644.79	$ -	$ 50,977.17	$ 14,319.47	$ 34,622.73
(3) Local Government			$ 34,536.17	$ -	$ 277,445.42	$ -	$ 80,248.36	$ 1,076,106.59	$ (10,742.39)	$ 37,136.99	$ 28,337.90	$ -	$ 11,424.30	$ 23,507.58	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,558,000.90	$ -	$ -	$ 257,394.30	$ -
(4) Federal Grants and Contracts			$ 19,325.19	$ -	$ 134,809.99	$ -	$ -	$ -	$ 14,578.65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 168,713.83	$ -	$ -	$ -	$ -
(5) In-kind from local govt. only			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER GOVERNMENT FUNDING =			$ 1,071,385.04	$ 118,532.14	$ 1,021,127.21	$ 61.56	$ 869,867.29	$ 4,722,928.36	$ 59,111.04	$ 469,141.20	$ 172,677.33	$ -	$ 11,499.90	$ 89,142.59	$ 393.61	$ 22,468.74	$ 2,222.18	$ 3,192.74	$ -	$ 111,137.52	$ 8,744,888.45	$ -	$ 101,080.54	$ 271,713.77	$ 34,651.88
IC. ALL OTHER REVENUES																									
(1) 1st & 2nd Party Payments			$ 113,746.94	$ 849.13	$ 258,270.14	$ 17.10	$ 939,780.71	$ 559,630.76	$ 6.45	$ 130,582.16	$ 250,577.71	$ 150,570.56	$ (97.00)	$ 19,753.61	$ 0.00	$ -	$ 0.00	$ (1,957.68)	$ 504,084.04	$ 5.00	$ 2,925,819.63	$ -	$ 93,421.39	$ 10,304.98	$ 16,543.12
(2) 3rd Party Payments (except Medicare)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(3) Medicare			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(4) Contributions and Donations			$ 9,913.69	$ -	$ -	$ -	$ -	$ 28,164.33	$ 7,478.74	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,556.76	$ -	$ -	$ -	$ -
(5) Other			$ 646.53	$ 221.50	$ 30,914.85	$ -	$ 206.93	$ 19,077.89	$ -	$ 98.40	$ 8,826.75	$ 2.30	$ 3,196.00	$ 859.28	$ -	$ -	$ -	$ -	$ 7.70	$ -	$ 64,057.93	$ -	$ -	$ -	$ -
(6) In-kind			$ 14,355.75	$ -	$ -	$ -	$ 5,790.78	$ 62,531.06	$ 198.86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 82,876.45	$ -	$ -	$ -	$ -
TOTAL ALL OTHER REVENUES =			$ 138,662.90	$ 1,070.63	$ 289,184.79	$ 17.10	$ 945,778.42	$ 669,404.04	$ 7,684.06	$ 130,680.56	$ 259,404.46	$ 150,572.86	$ (97.00)	$ 22,949.61	$ 859.28	$ -	$ 0.00	$ (1,957.68)	$ 504,091.74	$ 5.00	$ 3,118,310.76	$ -	$ 93,421.39	$ 10,304.98	$ 16,543.12
	TOTAL FUNDING =		$ 1,827,324.41	$ 2,166,981.44	$ 1,830,481.65	$ 22,997.73	$ 3,339,795.55	$ 6,628,103.61	$ 126,908.76	$ 2,623,919.33	$ 2,096,149.45	$ 351,152.30	$ 73,902.90	$ 140,412.09	$ 98,214.61	$ 74,223.19	$ 7,649.88	$ 2,613,728.79	$ 1,067,884.22	$ 380,175.02	$ 25,470,004.93	$ -	$ 243,985.46	$ 356,387.18	$ 76,854.26

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2023

Medical Services 12	Medication-Assisted Tx 13	Outpatient (Indiv. 14	Residential II 19	Residential III 20	Inpatient Detoxification 24	TASC 27	Incidental Expenses 28	Outpatient Group 35	Prevention - Universal Direct 50	FIT Team A2	Network Eval. & Dvlpmt. B1	Substance Abuse Total C	Total for State SAMH-Funded Covered Services or Projects (B+C) D	Total for Non-State-Funded Covered Services or Projects E	Total for All Covered Services or Projects (D+E) F	Non-SAMH Covered Services or Projects G	Total Funding (F+G) H
												$ -	$ 3,364,952.10		$ 3,364,952.10		$ 3,364,952.10
												$ -	$ 3,873,618.42		$ 3,873,618.42		$ 3,873,618.42
												$ -	$ 96,907.00		$ 96,907.00		$ 96,907.00
												$ -	$ 31,773.00		$ 31,773.00		$ 31,773.00
												$ -	$ 96,961.72		$ 96,961.72		$ 96,961.72
												$ -	$ 4,349.37		$ 4,349.37		$ 4,349.37
												$ -	$ 732,598.92		$ 732,598.92		$ 732,598.92
												$ -	$ 33,845.00		$ 33,845.00		$ 33,845.00
												$ -	$ 323,213.13		$ 323,213.13		$ 323,213.13
												$ -	$ 62,500.00		$ 62,500.00		$ 62,500.00
												$ -	$ 57,182.15		$ 57,182.15		$ 57,182.15
												$ -	$ 66,243.73		$ 66,243.73		$ 66,243.73
												$ -	$ 2,296,250.00		$ 2,296,250.00		$ 2,296,250.00
												$ -	$ 57,994.00		$ 57,994.00		$ 57,994.00
												$ -	$ 173,983.00		$ 173,983.00		$ 173,983.00
												$ -	$ 1,660,679.00		$ 1,660,679.00		$ 1,660,679.00
												$ -	$ 154,722.67		$ 154,722.67		$ 154,722.67
												$ -	$ 269,032.50		$ 269,032.50		$ 269,032.50
$ 868,291.16	$ 639.71	$ 1,160,956.59	$ 2,000,815.84	$ 567,481.09	$ 862,411.26	$ 24,605.20	$ 997,325.00	$ 35,913.67	$ 411,971.17	$ 1,122,224.59	$ 84,163.00	$ 8,286,309.50	$ 21,643,115.21		$ 21,643,115.21		$ 21,643,115.21
												$ -	$ 250,000.00		$ 250,000.00		$ 250,000.00
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000.00		$ 250,000.00		$ 250,000.00
$ 868,291.16	$ 639.71	$ 1,160,956.59	$ 2,000,815.84	$ 567,481.09	$ 862,411.26	$ 24,605.20	$ 997,325.00	$ 35,913.67	$ 411,971.17	$ 1,122,224.59	$ 84,163.00	$ 8,286,309.50	$ 21,893,115.21		$ 21,893,115.21		$ 21,893,115.21
$ 15,009.20	$ 5,010.34	$ 397,145.07	$ -	$ -	$ -	$ -	$ -	$ 51,156.27	$ -	$ (56,411.87)	$ -	$ 462,041.53	$ 1,247,570.46	$ 7,434,322.42	$ 8,681,892.88	$ 6,493.29	$ 8,688,386.17
$ 458,292.11	$ 5,097.72	$ 1,133,531.57	$ 556,815.93	$ 18,728.42	$ -	$ 7,136.05	$ -	$ 123,163.96	$ -	$ 29,646.80	$ -	$ 2,432,331.93	$ 8,664,976.72	$ 6,489,602.90	$ 15,154,579.62	$ 16,971,414.84	$ 32,125,994.46
$ 48,181.57	$ -	$ 366,264.56	$ 12,953.84	$ 13,939.20	$ -	$ -	$ -	$ 56,171.35	$ 8,600.00	$ -	$ -	$ 763,504.82	$ 2,321,505.72	$ 223,611.71	$ 2,545,117.43	$ 764,796.62	$ 3,309,914.05
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 168,713.83	$ 1,613,744.51	$ 1,782,458.34	$ 99,495,721.35	$ 101,278,179.69
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 521,482.88	$ 10,108.05	$ 1,896,941.20	$ 569,769.77	$ 32,667.62	$ -	$ 7,136.05	$ -	$ 230,491.58	$ 8,600.00	$ (26,765.07)	$ -	$ 3,657,878.28	$ 12,402,766.73	$ 15,761,281.54	$ 28,164,048.27	$ 117,238,426.10	$ 145,402,474.37
$ 572,368.60	$ 9,342.14	$ 2,038,939.02	$ 5,760.53	$ 47,824.99	$ -	$ 729.12	$ -	$ 160,416.74	$ -	$ 6,216.70	$ -	$ 2,961,867.32	$ 5,887,686.95	$ 16,690,041.14	$ 22,577,728.09	$ -	$ 22,577,728.09
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,556.76	$ 4,488.84	$ 50,045.60	$ 407,193.77	$ 457,239.37
$ 121.63	$ -	$ 7.44	$ 295.19	$ 1,073.13	$ 4.23	$ -	$ -	$ 0.40	$ -	$ -	$ -	$ 1,502.01	$ 65,559.94	$ 12,111.75	$ 77,671.69	$ 559,758.49	$ 637,430.18
$ 3,702.30	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,702.30	$ 86,578.75	$ 107,144.35	$ 193,723.10	$ 226,884.40	$ 420,607.50
$ 576,192.53	$ 9,342.14	$ 2,038,946.46	$ 6,055.71	$ 48,898.12	$ 4.23	$ 729.12	$ -	$ 160,417.14	$ -	$ 6,216.70	$ -	$ 2,967,071.64	$ 6,085,382.40	$ 16,813,786.08	$ 22,899,168.48	$ 1,193,836.66	$ 24,093,005.14
$ 1,965,966.57	$ 20,089.90	$ 5,096,844.25	$ 2,576,641.32	$ 649,046.84	$ 862,415.49	$ 32,470.37	$ 997,325.00	$ 426,822.39	$ 420,571.17	$ 1,101,676.22	$ 84,163.00	$ 14,911,259.41	$ 40,381,264.34	$ 32,575,067.82	$ 72,956,331.96	$ 118,432,262.76	$ 191,388,594.72

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2023

EXPENSE CATEGORIES	Case Management	Crisis Support/ Emergency	Day Treatment	In-home & Onsite	Medical Services	Outpatient (Indiv.)	Outreach	Residential II	Residential III	Incidental Expenses	Information and Referral	Outpatient Group	BNET	First Episode Team	Cost Reimbursement	CAT Team	FACT Team	Other Bundled Projects	Mental Health Total	Assessment	Case Management	Day Treatment	Intervention (Indiv.)
A	02	04	06	08	12	14	15	19	20	28	30	35	A1	A5	B3	B4	B5	C0	B	01	02	06	11
IIA. PERSONNEL EXPENSES																							
(1) Salaries	$ 1,314,953.65	$ 959,364.39	$ 464,247.84	$ 10,926.32	$ 2,853,776.38	$ 3,917,939.40	$ 34,340.38	$ 893,148.15	$ 680,418.94	$ 154,839.68	$ 48,341.21	$ 143,902.92	$ 56,697.20	$ 12,788.80	$ 1,264.83	$ 1,135,267.65	$ 518,376.34	$ 56,020.19	$ 13,256,514.27	$ -	$ 78,847.17	$ 127,226.30	$ 54,869.25
(2) Fringe Benefits	$ 371,839.19	$ 281,116.12	$ 90,299.85	$ 5,915.86	$ 415,528.77	$ 1,086,935.99	$ 11,139.33	$ 250,880.51	$ 193,372.29	$ 38,743.77	$ 18,446.04	$ 45,784.09	$ 5,112.16	$ 1,811.70	$ 179.18	$ 318,250.38	$ 129,707.41	$ 22,640.59	$ 3,287,503.20	$ -	$ 23,902.74	$ 26,574.47	$ 13,950.57
TOTAL PERSONNEL EXPENSES =	$ 1,686,792.84	$ 1,240,480.51	$ 554,547.69	$ 16,842.19	$ 3,269,305.15	$ 5,004,875.39	$ 45,479.71	$ 1,143,828.66	$ 873,791.23	$ 193,583.46	$ 66,787.25	$ 189,687.01	$ 61,809.36	$ 14,600.50	$ 1,444.01	$ 1,453,518.01	$ 648,083.74	$ 78,660.78	$ 16,544,117.48	$ -	$ 102,749.92	$ 153,800.77	$ 68,819.82
IIB. OTHER EXPENSES																							
(1) Building Occupancy	$ 162,776.39	$ 43,753.54	$ 372,436.07	$ 6,652.72	$ 75,905.71	$ 523,475.44	$ 1,368.72	$ 162,955.55	$ 185,716.91	$ 9,362.56	$ 3,871.41	$ 35,992.88	$ 5,282.80	$ -	$ -	$ 76,757.18	$ 31,344.22	$ -	$ 1,697,652.10	$ -	$ 17,012.04	$ 49,172.93	$ 4,391.75
(2) Professional Services	$ (203.32)	$ 115,365.43	$ 1,084.83	$ -	$ (55,155.40)	$ (47,289.05)	$ -	$ 2,863.54	$ 835.78	$ -	$ 1,873.12	$ (8,637.71)	$ -	$ 717.00	$ -	$ 13,467.00	$ -	$ -	$ 24,921.22	$ -	$ 314.94	$ (367.26)	$ (1,141.45)
(3) Travel	$ 18,307.93	$ 18,297.01	$ 42,593.48	$ 130.27	$ 2,808.02	$ 38,846.31	$ 3,256.74	$ 9,559.70	$ 11,678.42	$ 3,828.31	$ 1,275.65	$ 1,992.76	$ 1.80	$ 9.65	$ 0.95	$ 59,461.22	$ 12,816.50	$ 817.12	$ 225,681.84	$ -	$ 516.32	$ 137.45	$ 2.57
(4) Equipment	$ 602.80	$ 685.00	$ 1,759.35	$ -	$ 5,980.76	$ 969.37	$ -	$ 254.93	$ 40.60	$ -	$ -	$ 61.37	$ -	$ 1,021.76	$ 101.05	$ 10,203.40	$ -	$ -	$ 21,680.39	$ -	$ 339.30	$ -	$ -
(5) Food Services	$ 37,523.00	$ 982.36	$ 60,016.65	$ 50.17	$ 932.55	$ 137,066.60	$ 3.47	$ 119,080.69	$ 141,413.49	$ 134.51	$ -	$ 108.13	$ 32.64	$ -	$ -	$ 1,123.59	$ 450.32	$ 62.41	$ 498,980.57	$ -	$ 362.35	$ 403.67	$ 107.30
(6) Medical and Pharmacy	$ 13,559.89	$ 11,703.52	$ 2,663.63	$ 43.80	$ 12,212.30	$ 75,098.26	$ 50.11	$ 8,895.66	$ 7,045.18	$ 62.46	$ -	$ 5,027.43	$ 2,759.69	$ -	$ -	$ 543.09	$ 209.09	$ -	$ 139,875.10	$ -	$ 132,174.97	$ 26,727.79	$ -
(7) Subcontracted Services	$ 770.00	$ -	$ -	$ -	$ 208.91	$ 6,173.76	$ -	$ -	$ -	$ -	$ -	$ 627.50	$ 13,349.50	$ -	$ -	$ -	$ -	$ -	$ 21,129.67	$ -	$ 1,444.00	$ -	$ -
(8) Insurance	$ 36,216.16	$ 12,744.33	$ 66,239.98	$ 1,249.91	$ 16,420.50	$ 111,069.09	$ 819.90	$ 49,102.61	$ 37,079.43	$ 2,381.80	$ (902.55)	$ 6,265.08	$ 1,567.56	$ 125.12	$ 12.37	$ 26,273.23	$ 7,973.87	$ 1,896.19	$ 376,534.58	$ -	$ 1,191.41	$ 9,746.84	$ 1,210.41
(9) Interest Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(10) Operating Supplies & Expenses	$ 53,974.31	$ 18,359.90	$ 25,248.36	$ 2,002.63	$ 39,313.33	$ 76,876.64	$ 12,341.15	$ 18,818.98	$ 23,575.74	$ 41,484.63	$ 1,350.02	$ 4,586.99	$ 2,462.81	$ 73.27	$ 7.25	$ 242,707.44	$ 138,883.33	$ (542.09)	$ 701,524.71	$ -	$ 2,044.99	$ 4,635.25	$ 621.25
(11) Other-Bad Debt	$ (3,696.01)	$ (15.00)	$ (806.48)	$ -	$ (144,101.37)	$ (17,663.09)	$ -	$ 606.44	$ 382.53	$ -	$ -	$ (2,701.99)	$ -	$ -	$ -	$ (26.32)	$ -	$ -	$ (168,021.30)	$ -	$ (439.70)	$ (782.65)	$ (808.84)
(12) Donated Items	$ 11,440.14	$ -	$ -	$ -	$ -	$ 39,625.87	$ 198.86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,264.87	$ -	$ -	$ -	$ -
TOTAL OTHER EXPENSES =	$ 331,271.28	$ 221,876.09	$ 571,235.87	$ 10,129.51	$ (45,474.69)	$ 944,249.19	$ 18,038.95	$ 372,139.09	$ 407,768.08	$ 57,254.27	$ 7,467.65	$ 43,322.45	$ 25,456.80	$ 1,946.79	$ 121.63	$ 430,509.83	$ 191,677.33	$ 2,233.63	$ 3,591,223.75	$ -	$ 154,960.62	$ 89,673.81	$ 4,382.99
TOT. PERSONNEL & OTH. EXP. =	$ 2,018,064.13	$ 1,462,356.60	$ 1,125,783.56	$ 26,971.70	$ 3,223,830.46	$ 5,949,124.58	$ 63,518.66	$ 1,515,967.74	$ 1,281,559.31	$ 250,837.72	$ 74,254.90	$ 233,009.45	$ 87,266.16	$ 16,547.30	$ 1,565.63	$ 1,884,027.84	$ 839,761.08	$ 80,894.41	$ 20,135,341.22	$ -	$ 257,710.53	$ 243,474.58	$ 73,202.80
IIC. DISTRIBUTED INDIRECT COSTS																							
(a) Other Support Costs (Optional)																			$ -				
(b) Administration	$ 648,299.01	$ 463,125.31	$ 240,260.05	$ 6,581.64	$ 1,213,335.08	$ 1,883,479.92	$ 21,599.07	$ 508,677.36	$ 363,045.87	$ 72,899.32	$ 44,418.38	$ 72,744.14	$ 22,807.56	$ 6,638.44	$ 656.55	$ 611,451.69	$ 244,054.24	$ 28,075.91	$ 6,452,149.54	$ -	$ 41,710.62	$ 58,584.21	$ 26,228.79
TOT. DISTR'D INDIRECT COSTS =	$ 648,299.01	$ 463,125.31	$ 240,260.05	$ 6,581.64	$ 1,213,335.08	$ 1,883,479.92	$ 21,599.07	$ 508,677.36	$ 363,045.87	$ 72,899.32	$ 44,418.38	$ 72,744.14	$ 22,807.56	$ 6,638.44	$ 656.55	$ 611,451.69	$ 244,054.24	$ 28,075.91	$ 6,452,149.54	$ -	$ 41,710.62	$ 58,584.21	$ 26,228.79
TOTAL ACTUAL OPER. EXPENSES =	$ 2,666,363.13	$ 1,925,481.91	$ 1,366,043.61	$ 33,553.34	$ 4,437,165.54	$ 7,832,604.50	$ 85,117.73	$ 2,024,645.10	$ 1,644,605.18	$ 323,737.04	$ 118,673.28	$ 305,753.59	$ 110,073.72	$ 23,185.74	$ 2,222.18	$ 2,495,479.53	$ 1,083,815.32	$ 108,970.32	$ 26,587,490.77	$ -	$ 299,421.15	$ 302,058.79	$ 99,431.59
IID. UNALLOWABLE COSTS	$ 2,179.65	$ 1,282.59	$ 1,400.36	$ 59.68	$ 3,134.65	$ 9,838.59	$ 193.90	$ 430.27	$ 1,019.31	$ 370.41	$ 55.65	$ 322.02	$ 48.15	$ 4.48	$ 0.44	$ 16,617.86	$ 1,240.06	$ 70.02	$ 38,268.10	$ -	$ 383.82	$ 183.66	$ 121.15
TOT. ALLOWABLE OPER. EXP. =	$ 2,664,183.48	$ 1,924,199.32	$ 1,364,643.25	$ 33,493.66	$ 4,434,030.89	$ 7,822,765.91	$ 84,923.83	$ 2,024,214.83	$ 1,643,585.87	$ 323,366.63	$ 118,617.63	$ 305,431.57	$ 110,025.57	$ 23,181.26	$ 2,221.74	$ 2,478,861.67	$ 1,082,575.26	$ 108,900.30	$ 26,549,222.67	$ -	$ 299,037.33	$ 301,875.14	$ 99,310.44
IIE. CAPITAL EXPENDITURES																			$ -				
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS																							
IIIA. Unearned Funds	$ (2,046,907.02)	$ 123,179.35	$ (844,473.60)	$ (10,574.59)	$ (2,909,881.05)	$ (6,586,994.70)	$ (24,810.16)	$ (117.26)	$ 20,481.79	$ (122,787.19)	$ (56,117.63)	$ (277,111.68)		$ 28,573.19	$ 3,205.96	$ 133,632.06	$ (518,782.78)	$ 160,132.20	$ (12,929,353.11)	$ -	$ (249,553.81)	$ (227,506.70)	$ (73,651.18)

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2023

Medical Services 12	Medication-Assisted Tx 13	Outpatient (Indiv.) 14	Residential II 19	Residential III 20	Inpatient Detoxification 24	TASC 27	Incidental Expenses 28	Outpatient Group 35	Prevention - Universal Direct 50	FIT Team A2	Network Eval. & Dvlpmt. B1	Substance Abuse Total C	Total for State SAMH-Funded Covered Services (B+C) D	Total for Non-State-Funded Covered Services E	Total for All Covered Services (D+E) F	Non-SAMH Covered Services G	Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H*+I*) J
$ 1,677,624.20	$ 7,884.72	$ 1,703,802.17	$ 817,525.80	$ 233,136.63	$ 511,409.01	$ 37,837.26	$ -	$ 206,784.55	$ 185,670.88	$ 409,405.81	$ -	$ 6,052,023.75	$ 19,308,638.02	$ 8,495,299.29	$ 27,803,937.31	$ 65,917,679.31	$ -	$ 12,142,681.06	$ 105,864,297.68
$ 245,326.17	$ 2,390.27	$ 525,416.49	$ 220,472.78	$ 66,744.73	$ 61,117.47	$ 7,725.74	$ -	$ 63,652.58	$ 45,183.73	$ 102,592.39	$ -	$ 1,405,050.14	$ 4,692,553.34	$ 1,887,687.42	$ 6,580,240.76	$ 22,065,561.65	$ -	$ 3,078,720.98	$ 31,724,523.39
$ 1,922,950.37	$ 10,274.99	$ 2,229,218.67	$ 1,037,998.59	$ 299,881.36	$ 572,526.48	$ 45,563.00	$ -	$ 270,437.13	$ 230,854.61	$ 511,998.20	$ -	$ 7,457,073.88	$ 24,001,191.36	$ 10,382,986.71	$ 34,384,178.07	$ 87,983,240.96	$ -	$ 15,221,402.04	$ 137,588,821.07
$ 46,370.96	$ 1,701.20	$ 387,712.65	$ 195,719.66	$ 54,180.22	$ 29,702.61	$ 4,083.55	$ -	$ 53,688.80	$ 1,842.23	$ 8,074.27	$ 2,003.88	$ 855,656.76	$ 2,553,308.86	$ 1,205,691.96	$ 3,759,000.82	$ 4,065,409.08	$ -	$ 1,660,327.84	$ 9,484,737.74
$ 504.35	$ 31.49	$ (1,350.23)	$ 402.35	$ -	$ -	$ -	$ -	$ (4,330.81)	$ 100.00	$ 87.06	$ -	$ (5,749.55)	$ 19,171.67	$ 20,165.32	$ 39,336.99	$ 3,909,014.14	$ -	$ 1,315,829.55	$ 5,264,180.68
$ 1,661.94	$ 51.63	$ 6,579.06	$ 14,323.30	$ 4,373.75	$ 1.45	$ -	$ -	$ 2,391.08	$ 305.55	$ 42,715.44	$ -	$ 73,059.54	$ 298,741.38	$ 253,751.20	$ 552,492.58	$ 1,362,763.90	$ -	$ 132,696.37	$ 2,047,952.85
$ 3,572.10	$ 33.93	$ 4,874.82	$ 483.40	$ -	$ 47.48	$ -	$ -	$ 503.17	$ -	$ -	$ -	$ 9,854.21	$ 31,534.60	$ 12,154.52	$ 43,689.12	$ 89,873.75	$ -	$ 236,022.68	$ 369,585.55
$ 548.67	$ 36.23	$ 5,697.18	$ 246,397.89	$ 68,771.68	$ 17,655.49	$ 14.05	$ -	$ 551.12	$ -	$ 140.99	$ -	$ 340,686.62	$ 839,667.19	$ 279,544.40	$ 1,119,211.59	$ 797,515.91	$ -	$ 13,850.25	$ 1,930,577.75
$ 8,728.46	$ 13,217.50	$ 114,363.20	$ 13,109.28	$ 2,853.67	$ 3,637.48	$ -	$1,044,182.29	$ 143,613.65	$ -	$ -	$ -	$ 1,502,608.29	$ 1,642,483.39	$ 12,853,313.45	$ 14,495,796.84	$ 89,409.23	$ -	$ 5,819.77	$ 14,591,025.84
$ 410.69	$ 144.40	$ 38,694.91	$ -	$ -	$ -	$ -	$ -	$ 2,689.28	$ -	$ (450.00)	$ -	$ 42,933.28	$ 64,062.95	$ 6,099,487.78	$ 6,163,550.73	$ 38,730,524.25	$ -	$ 437,000.00	$ 45,331,074.98
$ 9,431.16	$ 119.14	$ 31,260.93	$ 49,358.24	$ 10,941.66	$ 10,353.48	$ (370.32)	$ -	$ 7,176.01	$ 1,393.75	$ 5,565.26	$ -	$ 137,377.76	$ 513,912.34	$ 233,849.00	$ 747,761.34	$ 561,857.91	$ -	$ 144,899.06	$ 1,454,518.31
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,071,820.46	$ -	$ 4.20	$ 2,071,824.66
$ 23,369.41	$ 204.50	$ 43,853.25	$ 15,388.94	$ 7,547.17	$ 5,015.37	$ (254.04)	$ -	$ 6,955.13	$ 3,645.63	$ 27,143.50	$ -	$ 140,170.33	$ 841,695.04	$ 494,506.33	$ 1,336,201.37	$ 2,592,701.34	$ -	$ 4,357,811.60	$ 8,286,714.31
$ (85,658.55)	$ (43.97)	$ (15,942.98)	$ 26.30	$ 59.73	$ -	$ -	$ -	$ (3,136.43)	$ -	$ -	$ -	$ (106,727.08)	$ (274,748.38)	$ (146,048.82)	$ (420,797.20)	$ -	$ -	$ 176,403.98	$ (244,393.22)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,264.87	$ 7,927.60	$ 59,192.47	$ 226,884.40	$ -	$ -	$ 286,076.87
$ 8,939.19	$ 15,496.06	$ 615,742.80	$ 535,209.36	$ 148,727.87	$ 66,413.36	$ 3,473.24	$1,044,182.29	$ 210,101.00	$ 7,287.16	$ 83,276.52	$ 2,003.88	$ 2,989,870.15	$ 6,581,093.90	$ 21,314,342.74	$ 27,895,436.64	$ 54,497,774.37	$ -	$ 8,480,665.30	$ 90,873,876.31
$ 1,931,889.56	$ 25,771.05	$ 2,844,961.47	$ 1,573,207.95	$ 448,609.23	$ 638,939.84	$ 49,036.24	$1,044,182.29	$ 480,538.13	$ 238,141.77	$ 595,274.72	$ 2,003.88	$ 10,446,944.04	$ 30,582,285.26	$ 31,697,329.45	$ 62,279,614.71	$ 142,481,015.33	$ -	$ 23,702,067.34	$ 228,462,697.38
												$ -	$ -		$ -		$ -		$ -
$ 715,171.67	$ 4,171.06	$ 873,667.24	$ 428,944.23	$ 119,678.76	$ 193,852.44	$ 19,890.69	$ -	$ 107,643.02	$ 99,160.20	$ 192,200.17	$ -	$ 2,880,903.11	$ 9,333,052.65	$ 4,211,308.07	$ 13,544,360.72	$ 10,268,004.49			$ (23,702,067.34) $ 110,297.87
$ 715,171.67	$ 4,171.06	$ 873,667.24	$ 428,944.23	$ 119,678.76	$ 193,852.44	$ 19,890.69	$ -	$ 107,643.02	$ 99,160.20	$ 192,200.17	$ -	$ 2,880,903.11	$ 9,333,052.65	$ 4,211,308.07	$ 13,544,360.72	$ 10,268,004.49	XXXXXXXXXX	XXXXXXXXX	
$ 2,647,061.23	$ 29,942.12	$ 3,718,628.71	$ 2,002,152.18	$ 568,287.99	$ 832,792.28	$ 68,926.93	$1,044,182.29	$ 588,181.15	$ 337,301.97	$ 787,474.89	$ 2,003.88	$ 13,327,847.14	$ 39,915,337.91	$ 35,908,637.52	$ 75,823,975.43	$ 152,749,019.82	$ 0.00	$ 0.00	$ 228,572,995.25
$ 1,848.15	$ 38.38	$ 6,278.38	$ 715.77	$ 472.16	$ 182.68	$ 39.39	$ -	$ 747.36	$ 54.38	$ 700.02	$ -	$ 11,765.30	$ 50,033.40	$ 33,631.35	$ 83,664.75	$ 2,263,107.84	XXXXXXXXXX	XXXXXXXXX	$ 2,346,772.59
$ 2,645,213.08	$ 29,903.73	$ 3,712,350.32	$ 2,001,436.41	$ 567,815.83	$ 832,609.60	$ 68,887.54	$1,044,182.29	$ 587,433.79	$ 337,247.59	$ 786,774.87	$ 2,003.88	$ 13,316,081.84	$ 39,865,304.51	$ 35,875,006.17	$ 75,740,310.68	$ 150,485,911.98	XXXXXXXXX	XXXXXXXXX	$ 226,226,222.66
												$ -	$ -		$ -				$ -
$(1,776,921.92)	$ (29,264.02)	$ (2,551,393.73)	$ (620.57)	$ (334.74)	$ 29,801.66	$ (44,282.34)	$ (46,857.29)	$ (551,520.12)	$ 74,723.58	$ 335,449.72	$ 82,159.12	$ (5,029,772.34)	$ (17,959,125.45)						

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Functional Revenues and Expenses
(Regulatory Basis) (Unaudited)

June 30, 2023

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period in accordance with guidelines established by the State of Florida Department of Children and Families.

LifeView Group, Inc. and Subsidiaries

Schedule of State Earnings
(Regulatory Basis) (Unaudited)
(Dollars in Thousands)

Year Ended June 30, 2023

1. Total expenditures	$	226,226
2. Less other state and federal funds		(142,093)
3. Less non-match SAMH funds		(15,292)
4. Less unallowable costs per 65E-14, F.A.C.		(2,347)
5. Total allowable expenditures (sum lines 1, 2, 3 and 4)		66,494
6. Maximum available earnings (line 5 times 75%)		49,871
7. Amount of state funds requiring match		4,341
8. Amount due to department (subtract line 7 from line 6)	$	–

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of State Earnings (Regulatory Basis) (Unaudited)

June 30, 2023

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families. Per guidance Rule 65E-14.003(1)(b), F.A.C., if the amount calculated as due to department is positive, then no amounts are due to department.

LifeView Group, Inc. and Subsidiaries

Schedule of Related-Party Transaction Adjustments
(Regulatory Basis) (Unaudited)

Year Ended June 30, 2023

	Related Passed Through to Subrecipient
Revenues from grantee:	
Services	$ –
Rent	–
Interest	–
Other	–
Total revenue from grantee	–
Expenses associated with grantee transactions:	
Personnel services	–
Depreciation	–
Interest	–
Other	–
Total associated expenses	–
Related-party transaction adjustment	$ –
Allocation of related-party transaction adjustment:	
SAMH covered services:	
3	$ –
24	–
Total	$ –

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited)

June 30, 2023

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

LifeView Group, Inc. and Subsidiaries

Schedule of Bed-Day Availability Payments
(Unaudited)

Year Ended June 30, 2023

Program	Covered Service	Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Passed	Amount Paid for Services by the Department	Maximum $ Value of Units in Column	Amount Owed to Department
A	B	C	D	E	F	G	H=FxC	> of G-H or $0
Children's MH	Crisis stabilization unit	n/a	n/a	n/a	n/a	n/a	n/a	$ –
Adult MH	Crisis stabilization unit	n/a	n/a	n/a	n/a	n/a	n/a	–
Children's SA	Substance abuse detox	n/a	n/a	n/a	n/a	n/a	n/a	–
Adult SA	Substance abuse detox	$ 399.13	598	–	598	$ 862,411	238,680	–
Adult MH	Short-term residential treatment	n/a	n/a	n/a	n/a	n/a	n/a	–
						Total amount owed to department		$ –

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Bed-Day Availability Payments
(Unaudited)

June 30, 2023

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

SUPPLEMENTARY INFORMATION

LifeView Group, Inc. and Subsidiaries

DUI School

Balance Sheet

September 30, 2023

Assets		
Property and equipment, less accumulated depreciation of $17,184	$	291,857
Total assets	$	291,857
Liabilities and net deficit		
Current liabilities:		
Accounts payable and accrued liabilities	$	4,922
Due to Lakeview Center, Inc.		718,845
Compensated absences		14,098
Total current liabilities		737,865
Net deficit without donor restrictions:		
Without donor restrictions		(446,008)
Total liabilities and net deficit	$	291,857

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

DUI School

Statement of Operations and Changes in Net Deficit
With Special Supervision Services (SSS)

Year Ended September 30, 2023

Changes in net deficit without donor restrictions		
Revenue:		
Net client fees	$	392,768
Net client fees – SSS		100,981
		493,749
Fees remitted to State of Florida		(13,304)
Fees remitted to State of Florida – SSS		(3,421)
		(16,725)
Total client fees		477,024
Total revenue		477,024
Expenses:		
DUI – other:		
Salaries		179,245
Fringe benefits		41,680
Building maintenance and operations		52,464
Conference and conventions		15,461
Other program costs		63,564
Testing and assessment		12,937
Printing and production		–
Promotion and publicity		–
Professional fees		2,739
Data processing		9,752
Administrative		38,747
		416,589

LifeView Group, Inc. and Subsidiaries

DUI School

Statements of Operations and Changes in Net Deficit
With Special Supervision Services (SSS)

Year Ended September 30, 2023

(Continued)

Expenses (continued):		
DUI – SSS:		
Salaries	$	46,084
Fringe benefits		10,716
Building maintenance and operations		6,733
Conference and conventions		1,984
Other program costs		8,045
Testing and assessment		1,660
Printing and production		–
Promotion and publicity		–
Professional fees		350
Data processing		1,252
Administrative		4,973
		81,797
Total expenses		498,386
Change in net deficit without donor restrictions		(21,362)
Net deficit without donor restrictions at beginning of year		(424,646)
Net deficit without donor restrictions at end of year	$	(446,008)

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

DUI School

Notes to Financial Statements

September 30, 2023

1. Summary of Significant Accounting Policies

The DUI School financial statements are prepared on the accrual basis of accounting. Significant accounting policies for the DUI School are the same as those described in Note 1 to the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries.

2. State Assessment Fee

As required by Section 322.293, *Florida Statutes*, each DUI program collects a $15 assessment fee on every client enrolling in its DUI program and remits the fee to the State of Florida. These and other fees collected and distributed to the State are summarized as follows:

	September 30, 2023
Fees due from prior year	$ –
Fees collected during current year	16,725
Fees remitted during current year	16,725
Fees due to the State of Florida	$ -

Procedures have been established and maintained that adequately account for all fees received for the DUI program and for all receipts created and/or issued by the DUI program.

3. Other Program Costs for DUI (Non-Special Supervision Services (SSS) Expenses)

Other program costs for the DUI program, not including SSS, consist of the following:

	September 30, 2023
Copier costs	$ 1,570
Office supplies	2,586
Telephone	2,246
Other	9,015
Program admin allocations	48,147
Total other program costs	$ 63,564

4. Indirect Cost Allocations

LifeView Group, Inc. allocates administrative costs to its programs using a step-down allocation methodology. The allocation basis varies depending upon the nature of the indirect cost pool being allocated. The following are examples of the allocation processes employed (this list is not intended to be all-inclusive): the human resources allocation is based on adjusted active staff and maintenance service costs are allocated based on the square footage maintained. The methodologies used allow for the allocation of indirect costs across all appropriate components of operations and are in accordance with Florida Administrative Code 15A-10.014.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health

Balance Sheet (Regulatory Basis)

(In Thousands)

September 30, 2023

Assets		
Cash and invested assets:		
Cash and cash equivalents	$	31,901
Real estate		22,080
Other invested assets		280
Total cash and invested assets		54,261
Electronic data processing equipment and software		162
Health care and other amounts receivable		8,734
Accounts receivable on service industry contracts (non-health)		13,645
Accounts receivable – other (non-health)		2,735
Inventories		809
Total assets	$	80,346
Liabilities and net assets		
Liabilities:		
Claims unpaid	$	681
General expenses due or accrued		50,018
Amounts withheld or retained for the account of others		3,927
Deferred revenue		9,344
Accrued wages		4,082
Accrued compensated absences		3,502
Total liabilities		71,554
Net assets:		
Net assets without donor restrictions		25,715
Less non-admitted assets		(16,923)
Total net assets		8,792
Total liabilities and net assets	$	80,346

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health

Statement of Operations (Regulatory Basis)

(In Thousands)

Year Ended September 30, 2023

Revenue:		
Capitation revenue	$	37,863
Total revenue		37,863
Expenses:		
Sub-capitation expense		33,130
Taxes and insurance		43
Personnel		1,756
Printing/production and shipping		1
Other		141
Total expenses		35,071
Excess of revenue over expenses	$	2,792

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health

Note to Financial Statements (Regulatory Basis)

September 30, 2023

1. Summary of Significant Accounting Policies

The Access Behavioral Health (ABH) financial statements are prepared on a regulatory basis of accounting in accordance with guidelines established by the State of Florida Office of Insurance Regulation. Significant accounting policies for ABH are the same as those described in Note 1 to the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries. Capitation revenue is based on a per-member per-month rate to provide services as a managed behavioral health organization. ABH provides these services for the Company and three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in Regions 1 and 2 in Florida. Subcontracts with the Company are on a full-risk capitated basis and is reported as sub-capitation expense within the statement of operations for ABH.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2023

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Direct from -						
Substance Abuse and Mental Health Services Administration						
P.H.A.S.E. II:						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/22–9/29/23	93.243	1H79T1085487	$ 499,045	$ 499,045	$ –
T.R.A.C.E.:						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/22–9/29/23	93.243	5H79T1081267-05	537,557	497,818	–
O.P.U.S.						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	5/30/22-5/29/23	93.243	6H79SP083053-01M002	350,259	297,161	–
Total Federal Assistance Listing No. 93.243					1,294,024	–
Direct from -						
Substance Abuse and Mental Health Services Administration						
Walton County Prevention Coalition - DFC Support Program						
Drug-Free Communities Support Program Grants	10/31/19-09/29/24	93.276	5H79SP081894-09	125,000	122,359	–
Direct from -						
Substance Abuse and Mental Health Services Administration						
CCBHC						
Certified Community Behavioral Health Clinic Expansion Grants	9/30/22-9/29/23	93.696	1H79SM086504-01	1,000,000	424,515	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2023

(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from the State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/22-10/31/22	93.556	DCF – AJ495		$ 60,779	$ –
Family Support Team (FST) Wrap						
Mary Lee Allen Promoting Safe and Stable Families Program	11/1/22-6/30/23	93.556	A0921	$ 18,320	30,159	–
Big Bend CBC/Child Welfare						
Mary Lee Allen Promoting Safe and Stable Families Program	11/1/22-9/30/23	93.556	A0922		33,684	–
Arcadia						
Mary Lee Allen Promoting Safe and Stable Families Program	11/1/22-6/30/23	93.556	Arcadia - 2023		178,076	–
Cabot						
Mary Lee Allen Promoting Safe and Stable Families Program	11/1/22-6/30/23	93.556	Cabot - 2023		9,191	–
New Dawn						
Mary Lee Allen Promoting Safe and Stable Families Program	11/1/22-6/30/23	93.556	New Dawn - 2023		139,342	–
Total Federal Assistance Listing No. 93.556					451,231	–
Community Based Care – Child Welfare:						
Guardianship Assistance	7/1/22-10/31/22	93.090	DCF – AJ495		9,398	–
Adoption and Legal Guardianship Incentive Payments	7/1/22-10/31/22	93.603	DCF – AJ495		2,324	–
Community Based Care – Child Welfare:						
Stephanie Tubbs Jones Child Welfare Services Program	7/1/22-10/31/22	93.645	DCF – AJ495		40,334	–
Big Bend CBC/Child Welfare						
Stephanie Tubbs Jones Child Welfare Services Program	11/1/22-9/30/23	93.645	A0922		390,622	–
Total Federal Assistance Listing No. 93.645					430,956	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2023

(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from the State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Foster Care – Title IV-E	7/1/22-10/31/22	93.658	DCF – AJ495	$ 26,568,167	$ 592,862	$ 91,756
Big Bend CBC/Child Welfare						
Foster Care – Title IV-E	11/1/22-9/30/23	93.658	A0922		3,445,162	–
Arcadia						
Foster Care – Title IV-E	11/1/22-6/30/23	93.658	Arcadia - 2023		61,731	–
Cabot						
Foster Care – Title IV-E	11/1/22-6/30/23	93.658	Cabot - 2023		3,986	–
Matrix						
Foster Care – Title IV-E	11/1/22-6/30/23	93.658	Matrix - 2023		44,088	–
New Dawn						
Foster Care – Title IV-E	11/1/22-6/30/23	93.658	New Dawn - 2023		73,358	–
Total Federal Assistance Listing No. 93.658					4,221,187	91,756
Community Based Care – Child Welfare:						
Adoption Assistance	7/1/22-10/31/22	93.659	DCF – AJ495		1,036,025	–
Big Bend CBC/Child Welfare						
Adoption Assistance	11/1/22-9/30/23	93.659	A0922		1,606,220	–
Matrix						
Adoption Assistance	11/1/22-6/30/23	93.659	Matrix - 2023		6,607	–
Total Federal Assistance Listing No. 93.659					2,648,852	–
Community Based Care – Child Welfare:						
John H. Chafee Foster Care Program for Successful Transition to Adulth	7/1/22-10/31/22	93.674	DCF – AJ495		169,034	–
Big Bend CBC/Child Welfare						
John H. Chafee Foster Care Program for Successful Transition to Adulth	11/1/22-9/30/23	93.674	A0922		229,361	–
Total Federal Assistance Listing No. 93.674					398,395	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2023

(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from the State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Social Services Block Grant	7/1/22-10/31/22	93.667	DCF – AJ495		$ 288,823	$ 108,978
Family Care Unit						
Social Services Block Grant	11/1/22-6/30/23	93.667	A0919	$ 8,980	672	–
Family Support Team (FST) In Home Secure Services (IHSS)						
Social Services Block Grant	11/1/22-6/30/23	93.667	A0920	49,661	36,636	–
Family Support Team (FST) Wrap						
Social Services Block Grant	11/1/22-6/30/23	93.667	A0921	45,380	37,634	–
Big Bend CBC/Child Welfare						
Social Services Block Grant	11/1/22-9/30/23	93.667	A0922		5,104	–
Family Support Team Flex						
Social Services Block Grant	11/1/22-6/30/23	93.667	FST FLEX	3,592	4,684	–
Total Federal Assistance Listing No. 93.667					373,553	108,978
Community Based Care – Child Welfare:						
Child Abuse and Neglect State Grants	7/1/22-10/31/22	93.669	DCF – AJ495		9,054	12,293
Family Care Unit						
Child Abuse and Neglect State Grants	11/1/22-6/30/23	93.669	A0919	1,213	76	–
Family Support Team (FST) In Home Secure Services (IHSS)						
Child Abuse and Neglect State Grants	11/1/22-6/30/23	93.669	A0920	6,708	4,132	–
Family Support Team (FST) Wrap						
Child Abuse and Neglect State Grants	11/1/22-6/30/23	93.669	A0921	6,130	4,245	–
Big Bend CBC/Child Welfare						
Child Abuse and Neglect State Grants	11/1/22-9/30/23	93.669	A0922		576	–
CBC - CAPTA Plans of Safe Care						
Child Abuse and Neglect State Grants	11/1/22-6/30/23	93.669	A0924	353,823	260,351	–
Family Support Team Flex						
Child Abuse and Neglect State Grants	11/1/22-6/30/23	93.669	FST FLEX	485	529	–
Community Based Care – Child Welfare (CAPE):						
Child Abuse & Neglect State Grants	7/1/21-12/31/22	93.669	LJ004	370,129	142,882	–
Total Federal Assistance Listing No. 93.669					421,845	12,293

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2023

(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Temporary Assistance for Needy Families	7/1/22-6/30/23	93.558	A0110	$ 13,879,649	$ 346,626	$ –
Passed through from The State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Temporary Assistance for Needy Families	7/1/22-10/31/22	93.558	DCF – AJ495		346,620	69,840
Big Bend CBC/Child Welfare						
Temporary Assistance for Needy Families	11/1/22-9/30/23	93.558	A0922		2,792,079	–
Total Federal Assistance Listing No. 93.558					3,485,325	69,840
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0110		1,231,706	–
C.A.T.						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0240	2,546,250	119,803	–
M.R.T.						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0250	1,892,655	378,661	–
PATH						
Block Grants for Community Health Mental Services	7/1/21-6/30/24	93.958	A0260		16,223	–
Managing Entity Big Bend CBC - SRT						
Block Grants for Community Health Mental Services	7/1/23-6/30/24	93.958	A0805	2,429,018	100,635	–
Managing Entity Big Bend CBC - Co-Responder						
Block Grants for Community Health Mental Services	2/1/23-6/30/23	93.958	A0806	464,167	26,814	–
S.P.I.R.E.						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0801	60,349	12,084	–
Florida Assertive Community Treatment (FACT):						
Block Grants for Community Health Mental Services	7/1/22-6/30/23	93.958	A0170	905,801	109,134	–
Total Federal Assistance Listing No. 93.958					1,995,060	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2023

(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Projects for Assistance in Transition from Homelessness (PATH)	7/1/21-6/30/24	93.150	A0260	$ 130,752	$ 34,515	$ –
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/22-6/30/23	93.959	A0110		3,880,886	–
Community Drug and Alcohol Council, Inc. (CDAC):						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/22-6/30/23	93.959	LCI VET 22-23	35,000	171	–
Total Federal Assistance Listing No. 93.959					3,881,057	–
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Opioid STR	7/1/22-6/30/23	93.788	A0110		2,073,806	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2023

(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Medicaid Cluster						
Passed through from The State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Medical Assistance Program	7/1/22-10/31/22	93.778	DCF – AJ495		$ 24,099	$ –
Passed through from Healthy Start Community Coalition of Okaloosa and Walton Counties						
Maternal and Child Health Services Block Grant to the States:						
Medical Assistance Program	7/1/22-6/30/23	93.778	OKA-#01-2022	$ 564,391	567,513	–
Total Federal Assistance Listing No. 93.778					591,612	–
Passed through from Big Bend Community Based Care (BB)						
Children's Mental Health Behavioral Services (BNET):						
Children's Health Insurance Program						
Children's Health Insurance Program	7/1/22-6/30/23	93.767	A0160	270,095	69,765	–
Total U.S. Department of Health and Human Services					22,929,779	282,867

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2023

(Continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF EDUCATION						
Passed through the State of Florida Department of Labor and Employment Security						
Vocational Rehab and Supported Employment:						
Rehabilitation Services Vocational Rehabilitation Grants to States	10/1/22-9/30/23	84.126	VR5231	R/A	$ 373,207	$ –
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Housing First:						
Continuum of Care Program	7/1/21–6/30/22	14.267	FL0634L4H112105	$ 134,810	134,810	–
U.S. DEPARTMENT OF TREASURY						
Passed through the City of Pensacola						
Homeless Evaluation Assessment Response Team (HEART)						
Coronavirus Relief Fund	2/4/22-12/31/24	21.019	128.510.1280.128007.9882.128206	300,000	211,095	–
Passed through Okaloosa County						
American Rescue Plan Act - ARPA						
Coronavirus State and Local Fiscal Recovery Funds	5/1/22-12/31/24	21.027	NP11111	50,000	49,959	–
Passed through Medicaid - Humana						
The Florida Agency for Health Care Admin - FL One Time Retention Pmnt for Non-HCBS Waiver Pmnts						
Coronavirus State and Local Fiscal Recovery Funds	7/1/22-6/30/23	21.027	Medicaid Retention-Humana		257,008	–
Passed through Medicaid - Centene						
The Florida Agency for Health Care Admin - FL One Time Retention Pmnt for Non-HCBS Waiver Pmnts						
Coronavirus State and Local Fiscal Recovery Funds	7/1/22-6/30/23	21.027	Medicaid Retention-Centene		246,556	–
Passed through Medicaid - Simply Health						
The Florida Agency for Health Care Admin - FL One Time Retention Pmnt for Non-HCBS Waiver Pmnts						
Coronavirus State and Local Fiscal Recovery Funds	7/1/22-6/30/23	21.027	Medicaid Retention-Simply Health		53,613	–
Total U.S. Department of Treasury					818,231	–
Total Expenditures of Federal Awards					$ 24,256,027	$ 282,867

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2023

(Continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Project/ Award Amount	State Expenditures	Passed Through to Subrecipients
State financial assistance						
State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
The Independent Living and Road-To-Independence Program	7/1/22-10/31/22	60.112	DCF – AJ495		$ 7,672	$ –
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
The Independent Living and Road-To-Independence Program	11/1/22-9/30/23	60.112	A0922		16,845	–
Total State Assistance Listing No. 60.112					24,517	–
Community Based Care – Child Welfare:						
Extended Foster Care Program	7/1/22-10/31/22	60.141	DCF – AJ495		3,116	–
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
Extended Foster Care Program	11/1/22-9/30/23	60.141	A0922		60,723	–
Total State Assistance Listing No. 60.141					63,839	–
Community Based Care – Child Welfare:						
CBC - Adoption Services	7/1/22-10/31/22	60.076	DCF – AJ495		22,832	–
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
CBC - Adoption Services	11/1/22-9/30/23	60.076	A0922		1,233	–
Total State Assistance Listing No. 60.076					24,065	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2023

(Continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Project/ Award Amount	State Expenditures	Passed Through to Subrecipients
State financial assistance (continued)						
State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Out-of-Home Supports	7/1/22-10/31/22	60.074	DCF – AJ495		$ 842,428	$ –
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
Out-of-Home Supports	11/1/22-9/30/23	60.074	A0922		114,369	–
Big Bend CBC - Arcadia						
Out-of-Home Supports	11/1/22-6/30/23	60.074	Arcadia - 2023		270,704	–
Big Bend CBC - Cabot						
Out-of-Home Supports	11/1/22-6/30/23	60.074	Cabot - 2023		364,116	–
Big Bend CBC - New Dawn						
Out-of-Home Supports	11/1/22-6/30/23	60.074	New Dawn - 2023		518,399	–
					2,110,016	–
Early Childhood Court Case Management & Prevention Services	11/1/22-9/30/23	60.225	A0922		211,703	–
Community Based Care – Child Welfare:						
CBC - Purchase of Therapeutic Services for Children	7/1/22-10/31/22	60.183	DCF – AJ495		11,715	–
State Funded Child Care Subsidy	7/1/22-10/31/22	60.244	DCF – AJ495		209,800	–
Kinship Navigator Program	7/1/22-10/31/22	60.207	DCF – AJ495		26,484	–
Family Finders Program	7/1/22-10/31/22	60.206	DCF – AJ495		10,676	–
Total State of Florida Department of Children and Families					2,692,815	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2023

(Continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Project/ Award Amount	State Expenditures	Passed Through to Subrecipients
State financial assistance (continued)						
State of Florida Department of Health						
State and Community Interventions	7/1/21-6/30/26	64.093	COTJZ	$ 139,524	$ 121,027	$ –
Office of the State Court Administration						
Post-Adjudicatory Drug Court Program	7/1/22–6/30/23	22.021	01008K4	666,419	609,037	–
Naltrexone	7/1/22–6/30/23	22.022	SC00679	743,893	445,697	–
Total Office of the State Court Administration					1,054,734	–
Total Expenditures of State Financial Assistance					$ 3,868,576	$ –

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

September 30, 2023

1. Presentation and Basis of Accounting

The schedule of expenditures of federal awards and state financial assistance is prepared on the accrual basis in accordance with accounting principles generally accepted in the United States. It includes all the state and federal expenditures of LifeView Group, Inc. (the Company).

The Company allocates administrative costs to its federal and state programs using a step-down allocation methodology. The methodologies used allow for the allocation of administrative costs across all appropriate components of operations and are in accordance with Florida Administrative Code 15A-10.014. The Company has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance and instead adheres to an approved federal indirect rate or approved contract indirect rate.

2. Contingencies

The Company has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Company. In the opinion of management, any such claim will not have a material adverse effect on the financial position of the Company.

3. Subrecipients

In order to fulfill contractual requirements for child protective services, behavioral health services, and vocational services, the Company subcontracts with various community agencies. The Company is responsible for compliance with the funds expended, but all regulatory and contractual obligations are passed to the subrecipients in their contracts.

OTHER REPORTS AND SCHEDULES

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

President/Chief Executive Officer
Chief Financial Officer
Board of Directors
LifeView Group, Inc. and Subsidiaries

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Lifeview Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheet as of September 30, 2023, and the related consolidated statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated February 26, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Company's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during the audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Board of Directors
Lifeview Group, Inc. and Subsidiaries

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Company's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of consolidated financial 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Company's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
February 26, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, SECTION 215.97, FLORIDA STATUTES, AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

President/Chief Executive Officer
Chief Financial Officer
Board of Directors
LifeView Group, Inc. and Subsidiaries

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

Opinion on Each Major Federal Program and State Project

We have audited Lifeview Group, Inc. and Subsidiaries (the Company) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Florida Department of Financial Services State Projects Compliance Supplement* that could have a direct and material effect on the Company's major federal programs and state projects for the year ended September 30, 2023. The Company's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Company complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Company'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 federal and state statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Company'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, Section 215.97, *Florida Statues*; and Chapter 10.650, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than 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 Company's compliance with the requirements of each major federal program or state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards,* the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Company'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 Company'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, Section 215.97, *Florida Statutes* and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state financial assistance project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state financial assistance project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified. Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
February 26, 2024

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED SEPTEMBER 30, 2023

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the consolidated financial statements of Lifeview Group, Inc. and Subsidiaries.

2. No significant deficiencies in internal control relating to the audit of the consolidated financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the consolidated financial statements of Lifeview Group, Inc. and Subsidiaries, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies or material weaknesses relating to the audit of the major federal program or state project are reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and State Financial Assistance Project and on Internal Control over Compliance Required by the Uniform Guidance, Section 215.97, *Florida Statutes,* and Chapter 10.650, *Rules of the Auditor General*.

5. The auditor's report on compliance for the major federal award programs and state projects for Lifeview Group, Inc. and Subsidiaries expresses an unmodified opinion.

6. There are no audit findings relative to the major federal award programs and state projects for Lifeview Group, Inc. and Subsidiaries that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance, Section 215.97, *Florida Statutes* or Chapter 10.650, *Rules of the Auditor General*.

7. The federal programs and state projects tested as major were:

Federal Programs	**Assistance Listing No.**
SAMHS Projects of Reg. and Natl. Significance	93.243
Big Bend CBC: Opioid STR (SAMHS)	93.788
Community Based Care – Child Welfare:	
Stephanie Tubbs Jones Child Welfare Services Program	93.645
Child Welfare Services:	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674
Block Grants for Community Mental Health Services	93.958

A. SUMMARY OF AUDITOR'S RESULTS (Continued)

State Projects	Assistance Listing No.
Big Bend CBC: Out-of-Home Supports	60.074
Naltrexone	22.022

8. The threshold for distinguishing between Type A and B programs and projects for major federal programs and state projects was $750,000.

9. Lifeview Group, Inc. and Subsidiaries was determined to be a low-risk auditee pursuant to the Uniform Guidance.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

There were no findings related to the consolidated financial statements which are required to be reported in accordance with *Government Auditing Standards*.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

There were no findings and questioned costs relating to the major federal award programs which are required to be reported in accordance with the Uniform Guidance.

D. FINDINGS AND QUESTIONED COSTS - MAJOR STATE PROJECTS

There were no findings and questioned costs relating to the major state projects which are required to be reported in accordance with Chapter 10.650, *Rules of the Auditor General*.

In accordance with Rules of the Auditor General, Section 10.656(3)(e), no management letter is required because there were no findings required to be reported in the management letter.

CONSOLIDATED FINANCIAL STATEMENTS, OTHER INFORMATION, SUPPLEMENTARY INFORMATION, OTHER REPORTS AND SCHEDULE

LifeView Group, Inc. and Subsidiaries
Year Ended September 30, 2022
With Report of Independent Auditors

Ernst & Young LLP



LifeView Group, Inc. and Subsidiaries

Consolidated Financial Statements, Other Information,
Supplementary Information, Other Reports and Schedule

Year Ended September 30, 2022

Contents

Report of Independent Auditors 1

Consolidated Financial Statements

Consolidated Balance Sheet.....5
Consolidated Statement of Operations and Changes in Net Assets.....7
Consolidated Statement of Cash Flows 9
Notes to Consolidated Financial Statements.....11

Other Information

Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited) – June 30, 2022 37
Note to Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited) – June 30, 2022.....41
Schedule of State Earnings (Regulatory Basis) (Unaudited) – June 30, 2022.....42
Note to Schedule of State Earnings (Regulatory Basis) (Unaudited) – June 30, 2022.....43
Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited) – June 30, 2022 44
Note to Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited) – June 30, 2022.....45
Schedule of Bed-Day Availability Payments (Unaudited) – June 30, 2022.....46
Note to Schedule of Bed-Day Availability Payments (Unaudited) – June 30, 2022.....47

Supplementary Information

DUI School Balance Sheet.....48
DUI School Statement of Operations and Changes in Net Deficit With Special Supervision Services (SSS).....49
Notes to DUI School Financial Statements 51

LifeView Group, Inc. and Subsidiaries

Consolidated Financial Statements, Other Information,
Supplementary Information, Other Reports and Schedule

Year Ended September 30, 2022

Contents (continued)

Access Behavioral Health Balance Sheet (Regulatory Basis) 53
Access Behavioral Health Statement of Operations (Regulatory Basis) 54
Note to Financial Statements (Regulatory Basis) 55
Schedule of Expenditures of Federal Awards and State Financial Assistance 56
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance 65

Other Reports and Schedule

Report of Independent Auditors 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* 66
Report of Independent Auditors on Compliance for Each Major Federal Program and State Financial Assistance Project and Report on Internal Control Over Compliance Required by the Uniform Guidance, Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General* 68
Schedule of Findings and Questioned Costs 72

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Report of Independent Auditors

Management and the Board of Directors
LifeView Group, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheet as of September 30, 2022, and the related consolidated statements of operations and changes in net assets, and cash flows for the year then ended and the related notes (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of LifeView Group, Inc. and Subsidiaries at September 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audit contained in *Government Auditing Standards* issued by the Comptroller General 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 Company, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date that the financial statements are 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 of 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 Company'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 Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The DUI School and Access Behavioral Health (Regulatory Basis) supplementary information are presented on pages 48 through 55 for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The accompanying schedule of expenditures of federal awards and state financial assistance as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and by Chapter 10.650, *Rules of the Auditor General*, presented on pages 56 through 65 is presented for purposes of additional analysis as required for Uniform Guidance and Chapter 10.650, *Rules of the Auditor General* 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. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

The accompanying Schedule of Functional Revenues and Expenses (Regulatory Basis), the Schedule of State Earnings (Regular Basis), Schedule of Related-Party Transaction Adjustments (Regulatory Basis) and Schedule of Bed-Day Availability Payments are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on them.

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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated January 25, 2023 on our consideration of the Company'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 Company'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 Company's internal control over financial reporting and compliance.

Ernst & Young LLP

January 25, 2023

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LifeView Group, Inc. and Subsidiaries

Consolidated Balance Sheet
(In Thousands)

September 30, 2022

Assets		
Current assets:		
Cash and cash equivalents	$	34,822
Investments		277
Accounts receivable:		
Client accounts receivable, net		728
Governmental funding sources receivable		3,927
Vocational service contracts receivable		12,216
Other accounts receivable		2,304
Inventories		926
Prepaid expenses		1,148
Total current assets		56,348
Property and equipment, net		30,885
Leases right-of-use asset		7,347
Other assets		114
Total assets	$	94,694

Liabilities and net assets		
Current liabilities:		
Accounts payable	$	5,194
Accrued liabilities		21,127
Current portion of long-term debt		38
Current portion of lease obligation		1,552
Compensated absences		3,430
Total current liabilities		31,341
Long-term debt, less current portion		36,264
Lease obligation, less current portion		6,279
Total liabilities		73,884
Net assets:		
Without donor restrictions		20,001
With donor restrictions		809
Total net assets		20,810
Total liabilities and net assets	$	94,694

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Consolidated Statement of Operations and Changes in Net Assets

(In Thousands)

Year Ended September 30, 2022

Revenue and other support without donor restrictions:		
Federal, state, and local financial awards	$	97,590
Net client service fees		21,908
Vocational service contracts		116,264
Contract revenue		34,025
Other fees and support		557
In-kind services		346
Contributions		500
Other		204
Total revenues and other support without donor restrictions		271,394
Expenses:		
Salaries and wages		107,650
Fringe benefits		34,049
Building occupancy		6,564
Professional fees		10,341
Contract medical services		17,027
Travel		2,126
Equipment costs		4,551
Food services		2,130
Medical/pharmacy services		13,503
Subcontracted services		24,748
Subsidy payments		30,953
Personal welfare		3,824
Insurance		1,432
Donated items		228
Depreciation		2,274
Other operating expenses		4,656
Total expenses		266,056
Income from operations		5,338
Nonoperating gains/(losses):		
Investment income		7
Bond interest expense		(2,038)
Total nonoperating losses, net		(2,031)
Excess of revenues, other support, and gains over expenses and losses		3,307

Continued on next page

LifeView Group, Inc. and Subsidiaries

Consolidated Statement of Operations and Changes in Net Assets (continued)
(In Thousands)

Net assets without donor restrictions		
Excess of revenues, support, and gains over expenses and losses	$	3,307
Other changes in unrestricted net assets		(191)
Change in net assets without donor restrictions		3,116
Net assets with donor restrictions		
Change in restricted foundation fund		(149)
Change in net assets with donor restrictions		(149)
Change in net assets		2,967
Net assets at beginning of year		17,843
Net assets at end of year	$	20,810

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Consolidated Statement of Cash Flows
(In Thousands)

Year Ended September 30, 2022

Operating activities		
Change in net assets	$	2,967
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		1,999
Loss on sale and retirement of property and equipment		275
Amortization of debt issuance costs		100
Changes in operating assets and liabilities:		
Client accounts receivable		540
Governmental funding sources receivable		2,428
Vocational service contracts receivable		3,713
Other accounts receivable		86
Inventories		(52)
Prepaid expenses		319
Other assets and liabilities		86
Accounts payable		(2,317)
Accrued liabilities		766
Compensated absences		(1,481)
Net cash provided by operating activities		9,429
Investing activities		
Purchases of property and equipment		(2,054)
Proceeds from sale of property and equipment		2,804
Net cash provided by investing activities		750

Continued on next page

LifeView Group, Inc. and Subsidiaries

Consolidated Statement of Cash Flows (continued)
(In Thousands)

Financing activities		
Repayments of long-term debt	$	(35)
Net cash used in financing activities		(35)
Net change in cash, restricted cash and cash equivalents		10,144
Cash, restricted cash and cash equivalents at beginning of year		24,678
Cash, restricted cash and cash equivalents at end of year	$	34,822
Supplemental disclosure of cash flow information		
Costs for purchases of property and equipment included in other liabilities		3,180
Interest paid	$	2,038

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

September 30, 2022

1. Organization and Summary of Significant Accounting Policies

Organization

LifeView Group, Inc. (LGI or the Company), a nonprofit organization, was incorporated in 2021 to purchase Lakeview Center, Inc. (the Center). The Center was an affiliate of Baptist Health Care Corporation (BHCC) under an affiliation agreement in which BHCC was the sole member of the Center. This arrangement terminated on September 30, 2021 when the Center was purchased by LCI II, Inc., renamed LifeView Group, Inc., now the sole member of the Center. The Company acquired the Center pursuant to the Member Substitution Agreement with a purchase price of $28,327.

Lakeview Center, Inc., a nonprofit organization, was incorporated in 1954, as Community Mental Health Center of Escambia County, Inc. The mission of the Center, including all of its subsidiaries, is to help people through life's journey by providing behavioral health services, vocational services, and child protective services. Lakeview Place, Inc. and CMHC Hernandez House, Inc. are U.S. Department of Housing and Urban Development (HUD) multi-unit dwellings owned by the Center that provide housing facilities and services to people diagnosed with mental illness. The contract for CMHC Hernandez House, Inc. ended September 30, 2021. Subsequent to September 30, 2021, the operations of CMHC Hernandez House, Inc. have been included in the Center operations. Lakeview Villa, Inc. is a HUD apartment complex owned by the Company that provides low-cost housing facilities and services to persons with chronic mental illness. Global Connections to Employment, Inc. is a nonprofit organization owned by the Center. The mission of this company is to employ people with disabilities and provide vocational services.

To acquire the Center, LGI paid cash to BHCC for the purchase price using the funds from the issuance of two series of bonds for $21.9 million and $15 million.

1. Organization and Summary of Significant Accounting Policies (continued)

As of the acquisition date, LGI recognized all of the Center's acquired assets and assumed liabilities. The fair value of the assets acquired and assumed liabilities is summarized below (in thousands):

Cash	$	17,351
Investments		277
Accounts receivable		25,942
Property and equipment		30,729
Operating leases right of use asset		9,170
Other assets		2,542
Total assets acquired		86,011
Accounts payable		7,511
Accrued liabilities		22,092
Long-term debt		583
Operating lease obligation		9,655
Total liabilities acquired		39,841
Less:		
Cash contributed by BHCC		10,000
Property and equipment contributed by BHCC		3,439
Inherent contribution		4,404
Total purchase price	$	28,327

As the total consideration was below the fair value of the net assets acquired, LGI recognized an inherent contribution for the difference between the purchase price and the fair value of the net assets acquired. This was recorded through the statement of operations and changes in net assets of LGI in fiscal year 2021.

LGI incurred $1.3 million of costs to obtain debt financing to fund the acquisition. The $1.3 million was capitalized as deferred debt issuance costs (contra liability and netted against the carrying amount of the related debt). The deferred debt issuance costs are amortized over the term of the debt using a straight-line method.

1. Organization and Summary of Significant Accounting Policies (continued)

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of LifeView Group, Inc. and its related entities: Lakeview Center, Inc.; Global Connections to Employment, Inc.; Lakeview Villa, Inc.; CMHC Hernandez House, Inc.; and Lakeview Place, Inc.. All inter-entity transactions have been eliminated in consolidation. See Note 13 for summary financial data for these related entities.

Operating and Nonoperating Activities

The Company's primary mission is to provide a broad range of behavioral health services, vocational services, and child protective services to citizens of the region and nationally, across 14 states and the District of Columbia. Activities directly associated with the furtherance of this purpose are considered to be operating activities. Other activities that result in gains or losses unrelated to the Company's primary mission are considered nonoperating.

Use of Estimates

The preparation of these consolidated financial statements in conformity with accounting principles generally accepted in the United States (GAAP) requires management to make estimates and assumptions. These estimates and assumptions affect certain reported amounts of assets and liabilities at the date of the consolidated financial statements and revenues and expenses recognized during the reporting period. Accordingly, actual results may differ from those estimates.

Net Assets

The Company reports information regarding financial position and activities according to two classes of net assets: with and without donor restriction. Net assets are classified based on the existence or absence of donor-imposed restrictions, if any, that may or may not be met by actions of management or by the passage of time.

1. Organization and Summary of Significant Accounting Policies (continued)

The net asset categories reflected in the accompanying consolidated financial statements are as follows:

- *Without donor restriction* – Net assets that are free of donor-imposed restrictions, including all revenues, expenses, gains, and losses that are not changes in net assets with donor restrictions

- *With donor restriction* – Net assets whose use by the Company is limited by donor-imposed stipulations that may or may not expire by passage of time or that can or cannot be fulfilled or removed by action of the Company pursuant to those stipulations.

Contributions

The Company records contributions as being with or without donor restriction depending on the existence and/or nature of any donor restrictions.

Cash Equivalents

The Company considers all highly liquid investment instruments with maturities of three months or less when purchased to be cash equivalents. Cash deposits are federally insured in limited amounts. As of September 30, 2022, LGI holds one Certificate of Deposit.

Net Client Service Revenue and Accounts Receivable

The Company has agreements with third-party payors that provide for payments to the Company at amounts different from its established rates. Payment arrangements include prospectively determined rates per service, reimbursed costs, discounted charges, and per diem payments.

Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

1. Organization and Summary of Significant Accounting Policies (continued)

Allowance for Uncollectible Accounts

Accounts receivable are written off after collection effort has been followed in accordance with the Company's policies. Accounts written off as uncollectible are deducted from the allowance for uncollectible accounts and subsequent recoveries are added. Periodically, management assesses the adequacy of the allowance for uncollectible accounts based upon historical write-off experience by payor category. The results of this review are then used to make any modifications to the provision for bad debts to establish an appropriate allowance for uncollectible receivables.

Contract and Other Receivables

Receivables for contracted services are typically deemed wholly collectible as they are due from governmental units, grantors, and third-party paying agencies.

Inventories

Inventories (primarily pharmaceutical and food) are stated at the lower of cost (average cost method) or net realizable value using the first-in, first-out method.

Property and Equipment

Property and equipment acquisitions are recorded at historical cost. Property and equipment donated to the Company are recorded at fair value at the date of receipt. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method. Estimated useful lives of depreciable assets are as follows:

Buildings	40 years
Furniture and equipment	3–7 years
Building and land improvements	10–20 years

Compensated Absences

Employees are entitled to accumulate a limited amount of earned but unused annual leave. Accordingly, the Company records an accrual for earned, unused, vested annual leave in accordance with the Company's policy. Upon separation from the Company, employees are entitled to this amount of unused vested leave.

1. Organization and Summary of Significant Accounting Policies (continued)

Net Client Service Fees

The Company has agreements with third-party payors that provide for payments to the Company at amounts different from its established rates. Payment arrangements include prospectively determined rates per completion of service, reimbursed costs, and discounted charges. Net client service fees are reported at the estimated net realizable amounts from clients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors.

The Company accepts clients in immediate need of care, regardless of their ability to pay, and serves certain clients whose care costs are not paid at established rates, including those sponsored under government programs such as Medicare and Medicaid, those sponsored under private contractual agreements, charity clients, and other uninsured clients who have limited ability to pay. The Company recognizes client service fee revenue associated with clients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured clients who do not qualify for charity care, revenue is recognized on the basis of discounted rates in accordance with the Company's policy.

A summary of the payment arrangements with major third-party payors follows:

Medicare – Client services rendered to Medicare program beneficiaries are reimbursed under a fee-for-service methodology.

Medicaid – Client mental health and substance abuse services rendered to Medicaid program beneficiaries are reimbursed under a capitated arrangement.

Other – The Company has also entered into payment agreements with certain insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Company under these agreements includes prospectively determined rates and discounts from established charges.

1. Organization and Summary of Significant Accounting Policies (continued)

Charity Care

Quality care is provided to all persons requiring immediate treatment regardless of their ability to pay. An individual is classified as a charity client by reference to certain established policies of the Company. Essentially, these policies define charity services as those services for which no payment is anticipated. In assessing a client's ability to pay, the Company utilizes the most recently published federal poverty income guidelines, but also includes certain cases where incurred charges are significant when compared to income. These charges are subtracted in the net client service fees calculation.

The Company estimates the direct and indirect costs of providing charity care by applying a cost to gross charges ratio to the gross uncompensated charges associated with providing charity care to clients. The cost of providing charity care was $5,428 for the year ended September 30, 2022.

Medicaid Managed Medical Assistance Contract Revenue

The Company is licensed as a prepaid limited health services organization pursuant to Chapter 636, *Florida Statutes*. Effective August 1, 2014, the Company, doing business as Access Behavioral Health, was awarded contracts with the Medicaid Managed Medical Assistance Plan (the MMA Plan). The Company receives a per-member per-month rate to provide mental health and substance abuse services to an annual average of 135,000 Medicaid beneficiaries in Florida's Regions 1 and 2. Amounts received are recognized as contract revenue during the period in which the Company is obligated to provide services to beneficiaries. Approximately $34,025 was recognized as revenue under the MMA Plan during the year ended September 30, 2022.

Medicaid Managed Medical Assistance Plan Costs

The Company is directly responsible for providing mental health and substance abuse services to beneficiaries residing in Escambia, Santa Rosa, and Walton counties, representing approximately 63% of the covered lives under the MMA Plan. The Company has entered into subcontracts with three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in the other counties in these Regions. These subcontracts are typically on a full-risk capitated basis. The mental health services covered under the MMA Plan are generally the same as those covered under the Medicaid fee-for-service program. Covered services include inpatient psychiatric care, outpatient care, substance abuse, and physician

1. Organization and Summary of Significant Accounting Policies (continued)

services. The majority of services for which the Company is directly responsible is provided within its own service delivery system; however, some services are contracted for on a fee-for-service basis with local area hospitals and providers. A provision has been made for these services rendered but not reported as of September 30, 2022.

Income Taxes

The Company and its related entities are exempt from federal income taxes under Section 501(a) as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and are also exempt from state income taxes.

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740, *Income Taxes*, prescribes the accounting for uncertainty in income tax positions recognized in financial statements. ASC Topic 740 provides guidance for recognition threshold and measurement attributes for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. There were no material uncertain tax positions as of September 30, 2022.

Cost Allocation

The Company uses several methods to allocate organization and overhead costs among program and support areas. Workers' compensation is allocated based on industry standard rates and salary expense. Unemployment and health plan expenses are allocated based on personnel cost and plan participation, respectively.

Administrative costs are allocated based on personnel expense. Property and auto insurances are allocated proportionately among those who benefit from the asset covered. General liability uses a staff-based allocation.

Recent Accounting Pronouncements

In September 2020, the FASB issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (ASU 2020-07). The amendments in ASU 2020-07 require contributed nonfinancial assets to be presented as a separate line item in the statement of activities, apart from

1. Organization and Summary of Significant Accounting Policies (continued)

contributions of cash and other financial assets, as well as disclosures to provide greater transparency on the contributed nonfinancial assets. ASU 2020-07 should be applied on a retrospective basis and is effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. The adoption of ASU 2020-07 did not have a material impact to the Company's consolidated financial statements.

In March 2020, the FASB issued ASU No. 2020-04, *Reference Rate Report (Topic 848) Facilitation of the Effects of Reference Rate Reform on Financial Reporting* (ASU 2020-04). The amendments in ASU 2020-04 provide optional expedients and exceptions for applying GAAP to contracts, hedging relationships, and other transactions that reference LIBOR or another reference rate expected to be discontinued because of reference rate reform. ASU 2020-04 is effective as of March 12,2020 through December 31, 2022. Management is currently evaluating the impact of ASU 2020-04 on the Company's consolidated financial statements.

In December 2019, the FASB issued ASU No. 2019-12, *Income Taxes (Topic 740) Simplifying the Accounting for Income Taxes* (ASU 2019-12). The amendments in ASU 2019-12 simplify the accounting for income taxes by removing certain exceptions to the general principles in Topic 740, and also improve consistent application of and simplify GAAP for other areas of Topic 740 by clarifying and amending existing guidance. ASU No. 2019-12 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2020. The adoption of ASU No. 2019-12 did not have a material impact to the Company's consolidated financial statements.

In August 2018, the FASB issued ASU No. 2018-14, *Compensation – Retirement Benefits – Defined Benefit Plans* (ASU 2018-14). The amendments in ASU 2018-14 modify the disclosure requirements for employers that sponsor defined benefit pension or other postretirement plans. ASU 2018-14 is effective for fiscal years ending after December 15, 2020. The adoption of ASU No. 2018-14 did not have a material impact to the Company's consolidated financial statements.

In June 2016, the FASB issued ASU No. 2016-13, *Financial Instruments – Credit Losses (Topic 326), Measurement of Credit Losses on Financial Instruments*, which changes how entities will account for credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The new standard replaces today's 'incurred loss' model with an 'expected credit loss' model that requires consideration of a broader range of information to estimate expected credit losses over the lifetime of the asset. The standard is

1. Organization and Summary of Significant Accounting Policies (continued)

effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. In April 2019, the FASB issued ASU 2019-04, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments* (ASU 2019-04), which updates, clarifies, and improves various aspects of ASU 2016-13. In November 2019, the FASB issued ASU 2019-11, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses*, which clarifies and addresses specific issues about certain aspects of the amendments in ASU 2016-13. Management is currently evaluating the impact that adoption may have on the Center's consolidated financial statements.

2. Cash and Investments

The composition of cash and investments is as follows:

	September 30, 2022
Cash and cash equivalents	$ 34,822
Certificate of deposit	277
	$ 35,099

3. Concentrations of Credit Risk

The Company receives client service fees revenue from three primary sources: Medicaid and Medicare, other third-party payors, and client payments. The following indicates the applicable percentages of accounts receivable from those sources:

	September 30, 2022
Medicaid and Medicare	28%
Other third-party payors	62
Client payments	10
	100%

4. Property and Equipment

Major classifications of property and equipment are summarized as follows:

	September 30, 2022
Buildings and improvements	$ 20,348
Furniture and equipment	4,597
Land	3,000
Construction-in-progress	4,939
	32,884
Less accumulated depreciation	(1,999)
	$ 30,885

Depreciation expense on the statement of operations and changes in net assets includes $275 of loss on sale and retirement of property and equipment.

5. Long-Term Debt

Long-term debt consists of the following:

	September 30, 2022
Note payable to HUD, interest at 9.0%, monthly payments of $5,000 including interest, secured by real property, maturing May 2032	$ 397
Note payable to HUD, interest at 8.375%, monthly payments of $2,000 including interest, secured by real property, maturing March 2032	151
Series 2021A Bonds payable, issued by Florida Development Finance Corp and purchased by Bank of America, interest at 6.0% on $7,790 and 6.25% on $14,120, maturity date August 2041 and 2051, respectively; unamortized issuance costs of $410; interest payment of $1,350 due in 2023 to be paid semi-annually.	21,500
Series 2021B Bonds payable, issued by Florida Development Finance Corp. under the Master Indenture and purchased by BHCC, interest at 4.45% through September 30, 2026 and increasing thereafter, maturity date August 2031; unamortized issuance costs of $746; interest payment of $668 due in 2023 to be paid semi-annually.	14,254
	36,302
Less current portion	(38)
	$ 36,264

Following are maturities of long-term debt for each of the next five years and thereafter:

	Amount
Year ending September 30:	
2023	$ 38
2024	41
2025	45
2026	49
2027	54
Thereafter	36,075
	$ 36,302

5. Long-Term Debt (continued)

2021 Revenue Bonds

The Series A Tax Exempt Revenue Bonds, in the amount of $21,910, were issued by the Florida Development Finance Corporation (the Issuer). The Series 2021A Bonds were issued under a Bond Trust Indenture dated as of September 1, 2021 by and between the Issuer and Regions Bank, as bond trustee. The Issuer will loan the proceeds of the Series 2021A Bonds to LifeView Group, Inc. pursuant to a Loan Agreement dated as of September 1, 2021. The Series B Taxable Revenue Bonds, in the amount of $15,000, were issued by the Florida Development Finance Corporation. The Series 2021B Bonds were issued under a Bond Trust Indenture dated as of September 1, 2021 by and between the Issuer and Regions Bank, as bond trustee. The Issuer will loan the proceeds of the Series 2021B Bonds to LifeView Group, Inc. pursuant to a Loan Agreement dated as of September 1, 2021. The Bond Trust Indenture requires certain covenants and reporting requirements to be met.

6. Leases

On October 1, 2019, the Company adopted FASB's ASU 2016-02, *Leases*, electing to apply the optional transition method, which allows entities to forgo comparative reporting requirements. For leases that commenced before the effective date of ASU 2016-02, the Company elected the package of transition provisions available that allowed carryforward of the historical assessment of (1) whether contracts are or contain leases, (2) lease classification for any expired leases and (3) initial direct costs. In addition, the Company does not separate lease and non-lease components.

The Company's leases are primarily for real estate. The Company determines if an arrangement is a lease at contract inception. Lease assets and lease liabilities are recognized based on the present value of the lease payments over the lease term at the commencement date. Because most of the leases do not provide an implicit rate of return, the Company used a risk-free rate based on the daily treasury yield curve at lease commencement in determining the present value of lease payments.

Most leases include one or more options to renew, with renewal terms that can extend the lease term from months to years. The exercise of such lease renewal options is generally at the Company's sole discretion. For purposes of calculating lease liabilities, lease terms include options to extend or terminate the lease when it is reasonably certain that option will be utilized.

6. Leases (continued)

Leases with a lease term of 12 months or less at commencement are not recorded on the consolidated balance sheets. Lease expense for these arrangements is recognized on a straight-line basis over the lease term.

Leases consist of the following:

Operating Leases

	September 30, 2022
Operating lease assets	$ 6,632
Current portion of operating lease obligation	$ 1,552
Operating lease obligation, less current portion	5,564
Total operating lease liabilities	$ 7,116

Lease expense for lease payments is recognized on a straight-line basis over the lease term. The components of lease expense are as follows:

	Year Ended September 30, 2022
Operating lease expense	$ 2,158
Short-term lease expense	135
Total lease expense	$ 2,293

Lease term and discount rate are as follows:

	September 30, 2022
Weighted-average remaining lease terms:	4.92 years
Weighted-average remaining discount rate:	1.75%

6. Leases (continued)

The following table summarizes the maturity of lease liabilities under operating leases for the next five years and the years thereafter, as of September 30, 2022:

	Operating Leases
2023	$ 1,552
2024	1,557
2025	1,424
2026	1,058
2027	784
Thereafter	1,074
Total lease payments	7,449
Less: imputed interest	333
Total lease liabilities	$ 7,116

Supplemental cash flow information related to leases are as follows:

	Year Ended September 30, 2022
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	$ 2,158

Rent expense for the year ended September 30, 2022, amounted to $2,293.

Financing Leases

	September 30, 2022
Financing lease assets	$ 715
Financing lease liabilities	$ 715

6. Leases (continued)

	Year Ended September 30, 2022
Weighted-average remaining lease terms:	4.26 years
Weighted-average remaining discount rate:	1.37%

The following table summarizes the maturity of lease liabilities under financing leases for the next five years and the years thereafter, as of September 30, 2022:

	Financing Leases
2023	$ 194
2024	193
2025	193
2026	193
2027	48
Total lease payments	821
Less: imputed interest	106
Total lease liabilities	$ 715

Supplemental cash flow information related to leases are as follows:

	September 30, 2022
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from financing leases	$ 48
Lease assets obtained in exchange for new financing lease liabilities	841

Both operating and financing leases are included in the financial statement caption lease obligation.

7. Sources of Revenue

Federal, state, and local financial awards

The Company receives funding from several Government and other agencies to provide behavioral health and child protective services to clients in a four-county region. This revenue is predominantly deemed to be unconditional contribution revenue and not governed under the ASC 606 guidance. The contractual obligations with these payors are met as services are provided. These contracts are billed monthly. The Company expects to be paid for all services provided. Adjustments are made as they arise for any services that will not be reimbursed.

Net Client Service Revenue

The Company's client service revenues generally relate to contracts with clients in which the performance obligation is to provide behavioral health care services. Revenues are recorded during the period the obligations are satisfied. The obligations are generally satisfied over a day or more for residential or inpatient programs or less for outpatient services. The contractual relationships with clients often involve a third-party payor and the transaction prices for the services provided are dependent upon the terms provided by or negotiated with the third-party payors. The payment arrangements with third party payers for services provided to clients are typically for rates lower than the customary and standard fees. The differences in these rates are considered to be explicit price concessions.

Client service revenue is based upon the estimated amounts expected to be received from the clients and any third-party payors. Explicit price concessions are estimated at the time revenue is recorded and may be adjusted in future periods. The Company elected to use the portfolio approach to assess collectability due to the large volume of similar contracts with similar classes of customers. The effect of applying the portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all contracts (which are at the patient level) by the particular payor or group of payors will result in the recognition of the same amount of patient service revenue as applying the analysis at the individual patient level.

7. Sources of Revenue (continued)

Net client service fee revenue is not recognized for those clients that qualify for charity under the Company's charity care policies. For all others, service fee revenue, net of explicit price concessions and other deductions recognized from major payor sources is as follows:

	Year Ended September 30, 2022
Third-party payors, net of deductions	$ 16,414
Self-pay clients, net of deductions	5,494
	$ 21,908

Revenues from the Medicare and Medicaid programs accounted for approximately 49% of the Company's net client service fees for the year ended September 30, 2022. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount. Changes in the Medicare and Medicaid programs and the reduction of funding levels could have an adverse impact on the Center.

Vocational Service Contracts

The Company's vocational service revenues generally relate to contracts with federal, state or local customers in which the performance obligation is to provide various "bundled" type services to our customers. The Company has contractual obligations to provide services as outlined in the statement of work within each formal contract. Although the services within each business line are distinct, they are bundled services transferred consecutively on a monthly basis as a line of business. The lines of business consist of business services, custodial services, food services, facilities maintenance, health care environmental services, information technology, as well as employment support services. The performance obligations for vocational contracts are spelled out in the contract either in the performance work statement or other applicable section of the contract. These bundled services are invoiced each month at the contract price over the life of the contract period. Revenues for these services are recognized on a monthly basis as the services are performed.

7. Sources of Revenue (continued)

A summary for the year ended September 30, 2022:

	2022
Federal	$ 112,127
State	1,336
Local	2,746
Other	55
	$ 116,264

Each distinct service is satisfied over time and the measurement of progress toward satisfaction of the performance obligation is the same for each of the services in the series (monthly services) in accordance with the contracts in place. Each contract for the above series of services (business line) delivers the services over an annual or multi-year period and is measured monthly, consistent with the billing for these services. Each line of business is considered a series of distinct services performed and treated as a single performance obligation that is set each month as services are provided.

The monthly payment and methodology are fixed in each contract. All business lines and other services in each contract are valued at their standalone value of the service in the contract. There are no instances where a service or product is provided at no value or a value below its standalone value (discounted) as stated in a contract. Each business line has a fixed price that is recognized over the period the performance obligation is met. Contracts with time and materials (T&M) provisions have the hourly rate and materials recorded at their standalone value and are not discounted as a part of the overall contract. As nearly all contracts are with government/state organizations, collectability is assured as we have nearly no history of uncollectable amounts for services rendered. As such, no variable consideration is included in the determination of the transaction price for each contract.

7. Sources of Revenue (continued)

Contract Revenue

The Company as a managed care provider receives payments under an agreement with Medicaid Managed Healthcare prepaid health plans (MMA plans), which obligates the Company to stand ready to provide or obtain services for qualified beneficiaries (individuals who enroll with an MMA plan). The qualified beneficiaries sign up with the MMA plans to participate in such a health plan. These payments are referred to as capitation fees. The payment is calculated using a per member per month rate (PMPM rate) for each qualified beneficiary.

The Company has two performance obligations related to Managed Care contract revenue that are both paid through capitation revenues – administrative services and behavioral healthcare services.

The first is the administrative services component of the MMA Plan in the amount of 12.5% of the capitation revenue which is for the administrative, recordkeeping and other services of the plan activities. All these services are not considered distinct individually but are a series of services delivered simultaneously each month as a single performance obligation. Like the capitation revenue described above and below for providing healthcare services, the administrative services are also stand ready obligations recognized over time.

The second performance obligation is for healthcare services as detailed above. These are stand ready performance obligations and although may incorporate several different lines of services are deemed a single performance obligation delivered over time as measured each month.

Transaction price considerations include monthly capitation payment, retroactive adjustments, incentive payments and other risk pool adjustments.

The capitation fees do not vary with of the volume of behavioral health services provided and are exclusive of any client copayments or deductibles under their respective plans. Therefore, the Company bears the risk of providing goods and services or contracting for services that the beneficiary is entitled to receive.

In addition to the capitation fees, the amount of contract revenue may be affected by factors such as reinsurance recoveries, retroactive adjustments for member eligibility, risk pools adjustments such as financial incentives and quality targets, and other adjustments. The Company has concluded that based on the immaterial nature of the adjustments no variable consideration need be included in the transaction price related to the capitation fees.

7. Sources of Revenue (continued)

The contracts specify that 12.5% of the capitation fees are related to administrative services and 87.5% of the fees are related to the remaining healthcare services therefore the Company has allocated the transaction price to the two performance obligations based on the terms of the contract.

Capitation arrangements represent a stand-ready obligation to provide services to qualified beneficiaries. The Company recognizes monthly capitation fees as Managed Care contract revenue over time when the periods for which the qualified beneficiary is entitled to services are completed.

8. In-Kind Contributions

In-kind contributions and expenses represent the value assigned to instructional services provided by Escambia County School Board educators, as well as donated prescription drugs from the State of Florida. In-kind contributions are recognized if the services or goods received (a) create or enhance non-financial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. In-kind contributions for the year ended September 30, 2022 amounted to $346.

9. Retirement Plan

The Company provides a tax deferred annuity 403(b) retirement plan (Plan) to all eligible employees. Employees who work a minimum of 20 hours per week are eligible to participate in the Plan after completing one year of employment. Voluntary employee contributions are allowed to the extent permitted by law. The Company matched each eligible participant's pay period contribution to the Plan up to 3% of each eligible participant's compensation. In compliance with Internal Revenue Service regulations, employer contributions for eligible participants vest under a six-year graduated vesting schedule. Plan expense for the year ended September 30, 2022 amounted to $1,726.

10. Support from the State of Florida Requiring Match

The Company received a substantial portion of its support from the state of Florida under grant contract number AO110 with the Florida Department of Children and Families (DCF) Substance Abuse and Mental Health Program. This contract must be renegotiated annually. The contract requires a 18.8% local match for certain community mental health services. This local match requirement has been met for 2022.

11. Net Assets with donor restriction

Net assets with donor restrictions as of September 30, 2022 were $809, the majority of which relate to children's services.

12. Commitments and Contingencies

The Company carries general and professional liability insurance from an unrelated commercial insurance carrier with coverage up to $2,000 per occurrence and $4,000 in the aggregate, on a claims-made basis, and employee benefits liability insurance with coverage up to $1,000 per occurrence and $1,000 in the aggregate. In addition, the Center has an excess coverage policy. The Company is involved in various lawsuits and claims incidental to the normal course of its operations. The Company may be liable for losses in excess of the amounts recorded at September 30, 2022; however, in the opinion of management, such potential losses would not be material to the consolidated financial statements.

In 2021, Global Connections to Employment (GCE), was served a Civil Investigative Demand (CID) by a U.S. Attorney's Office and a criminal matter grand jury subpoena, both related to GCE's contracts with the Department of Defense Manpower Data Center. GCE has not been fully aware of the details, however, has cooperated in these matters by providing responses and documentation as requested.

In addition to the expense of responding, government investigations can also result in monetary penalties and damages, as well as administrative sanctions such as suspension, exclusion or debarment. While it is not possible to predict the outcomes to GCE, nothing beyond requests for information has resulted from these investigations. Although GCE was part of the sale of the membership interest in Lakeview Center, Inc., BHCC has retained certain liabilities related to the investigation to the extent they arose prior to the sale, or arose from activity prior to the sale.

Lakeview Center, Inc. is self-insured for employees' medical insurance claims. The Company carries stop-loss insurance coverage with annual limits of $300 per participant and $14,020 in the aggregate. Global Connections to Employment, Inc. is fully insured for full time employees and self-insured for part time employees. It is the opinion of management that recorded reserves are adequate for existing and unreported claims.

12. Commitments and Contingencies (continued)

The Company has established multiple irrevocable standby letters of credit: one in the amount of $250 with the Company's previous administrator for workers' compensation claims as the named beneficiaries; one each for $367 and $330 with the insurance providers for the Access Behavioral Health (ABH) managed medical advantage plan; and one for $1,375 with the Company's current administrator for workers' compensation claims as the named beneficiary. The Company, under its workers' compensation policies, is responsible to pay all individual claims up to $273 each, as well as certain administration costs to its claims administrators. Should the Company default on any of these payments, the letter of credit guarantees the claims administrators' payment of any outstanding amounts.

Line of Credit Agreement

At September 30, 2022 the Company has a line of credit arrangement of $10,000, reduced from $15,000 on February 1, 2022. The line of credit is secured by a parity Obligation issued under the Master Indenture related to the bonds issued. This line of credit has no outstanding balance as of September 30, 2022.

Contingencies

Federal and State Financial Awards – The Company has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Company. In the opinion of management, such claims, if any, should not have a material adverse effect on the consolidated financial position, results of operations, or cash flows of the Company.

Unemployment Compensation – The Company reports its wages to various states for unemployment compensation purposes, as a reimbursable employer. Reimbursable employers compensate prior employees only when a claim has been made with these states. In the opinion of management, no material claims were outstanding that had not been reserved for at September 30, 2022.

13. Summary Information Relating to Financially Interrelated Entities

Summary financial information of the wholly owned subsidiaries, which are included in these consolidated financial statements, is shown below. Inter-entity transactions have not been eliminated from this summary data.

	Lakeview Villa, Inc.	Lakeview Place, Inc.
Total assets	$ 265	$ 199
Total liabilities	$ 429	$ 309
Net deficit without donor restrictions	(164)	(110)
Total net deficit	(164)	(110)
Total liabilities and net deficit without donor restrictions	$ 265	$ 199
Total revenue and support	$ 154	$ 95
Total expenses	154	94
Change in net deficit without donor restrictions	$ –	$ 1

14. Financial Assets and Liquidity Resources

As of September 30, 2022 financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on debt, and capital expenditures were as follows:

	September 30, 2022
Cash and cash equivalents	$ 34,822
Short-term investments	277
Accounts receivable	19,175
Total Financial Assets	$ 54,274

15. Coronavirus Disease 2019

Due to the global viral outbreak caused by Coronavirus Disease 2019 (COVID-19), in 2020, the Center received CARES funding in both fiscal years 2020 and 2021. In fiscal year 2022, the company received a minimal amount of CARES funding. The Company continues to respond to the impact COVID-19 cases but operations have predominantly returned to normal.

16. Functional Classification of Expenses

The Company provides human services, including inpatient, outpatient, long term and community-based behavioral health services, child protective services, and employment for people with disabilities within its region and nationally. Administrative services include administration, finance and accounting, information technology, human resources, and other functions. Organizational expenses are allocated to program and administrative services based on the benefit received in those areas while administrative services costs are allocated to program areas based on personnel costs.

Expenses by functional classification for the year ended September 30, 2022 consist of the following:

	Year Ended September 30, 2022		
	Program Services	**Administrative Services**	**Total**
Salaries and benefits	$ 133,180	$ 8,519	$ 141,699
Subcontracted services	24,748	–	24,748
Subsidy payments	30,953	–	30,953
Contract medical services	17,027	–	17,027
Professional fees	8,994	1,347	10,341
Medical/pharmacy services	12,809	694	13,503
Building occupancy	6,135	429	6,564
Other general, administrative and other	18,263	2,958	21,221
	$ 252,109	$ 13,947	$ 266,056

17. Subsequent Events

The Company evaluated events and transactions occurring subsequent to September 30, 2022, and through, January 25, 2023 the date the accompanying consolidated financial statements were available to be issued. During this period, there were no subsequent events that required recognition or disclosure in the accompanying consolidated financial statements.

Other Information

LifeView Group, Inc. and Subsidiaries

Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited)

June 30, 2022

FUNDING SOURCES & REVENUES			Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Treatment	In-home & Onsite	Medical Services	Outpatient (Indiv.)	Outreach	Residential II	Residential III	Incidental Expenses	Information and Referral	Outpatient Group	BNET	CAT Team	FACT Team	Mental Health Total	Case Management	Day Treatment	In-home & Onsite	Intervention (Indiv.)
A			02	03	04	06	08	12	14	15	19	20	28	30	35	A1	B4	B5	B				
IA. STATE SAMH FUNDING																							
Current Year Funding																							
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State P/S-Federal and State**																					
MH001	A0110	F/S										$ 1 625 804.53							$ 1 625 804.53				
MH009	A0110	F/S	$ 350,032.49			$ 538,796.36	$ 118,813.18	$ 1,667,164.79	$ 937,657.92						$ 25 477.20				$ 3 637 941.94				
MH018	A0110	F/S		$ 264,264.50	$ 479,129.15														$ 743,393.65				
MH076	A0110	S											$ 31,773.00						$ 31,773.00				
MH0BN	A0160	F/S														$ 155,190.76			$ 155,190.76				
MH0FT	A0170	F/S											$ 162,437.39					$ 493,594.61	$ 656,032.00				
MH0PG	A0210	F	$ 115,777.82							$ 14,974.18									$ 130,752.00				
MH0TB	A0110	F									$ 148,503.33								$ 148,503.33				
MH211	A0110	S												$ 268 614.98					$ 268 614.98				
MHCAT	A0240	F/S															$ 2 159 541.67		$ 2 159 541.67				
MHMCT	A0250	F/S			$ 1,632,845.64														$ 1 632 845.64				
MHTRV	A0110	S											$ 1,239.91						$ 1,239.91				
MS003	A0110	F/S																	$ -				
MS011	A0110	F/S																	$ -	$ 5,000.90	$ 139,486.96	$ 27.62	$ 30,180.23
MS021	A0110	F/S																	$ -				
MS03S	A0110	F																	$ -				
MS091	A0190	F/S																	$ -				
MS0TB	A0110	F																	$ -				
MS11S	A0110	F																	$ -				
MS11S	A0190	F																	$ -				
MS21S	A0110	F																	$ -				
MS25S	A0110	F																	$ -				
MSSM3	A0110	F																	$ -		$ 1,729.86		
MSSM4	A0110	F																	$ -	$ 4,182.13			
Total Current Year Funding			$ 465,810.31	$ 264,264.50	$ 2,111,974.79	$ 538,796.36	$ 118,813.18	$ 1,667,164.79	$ 937,657.92	$ 14,974.18	$ 148,503.33	$ 1,625,804.53	$ 195,450.30	$ 268,614.98	$ 25,477.20	$ 155,190.76	$ 2,159,541.67	$ 493,594.61	$ 11,191,633.41	$ 9,183.03	$ 141,216.82	$ 27.62	$ 30,180.23
Carry Forward Funding																							
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F-Federal S-State P/S-Federal and State**																					
MH001	A0110	S										$ 28,075.73							$ 28,075.73				
MH0CN	A0110	S	$ 673.49							$ 7,586.66									$ 8,260.15				
MHCA2	A0240	S															$ 125,000.00		$ 125,000.00				
MHCA8	A0110	S												$ 145,426.20					$ 145,426.20				
MHCAT	A0240	S															$ 208,333.33		$ 208,333.33				
MHTRV	A0110	S											$ 5,859.93						$ 5,859.93				
MSCAF	A0190	S																	$ -				
MSTRV	A0110	S																	$ -				
Total Carry Forward Funding			$ 673.49	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,586.66	$ -	$ 28,075.73	$ 5,859.93	$ 145,426.20	$ -	$ -	$ 333,333.33	$ -	$ 520,955.34	$ -	$ -	$ -	$ -
TOTAL STATE SAMH FUNDING			$ 466,483.80	$ 264,264.50	$ 2,111,974.79	$ 538,796.36	$ 118,813.18	$ 1,667,164.79	$ 937,657.92	$ 22,560.84	$ 148,503.33	$ 1,653,880.26	$ 201,310.23	$ 414,041.18	$ 25,477.20	$ 155,190.76	$ 2,492,875.00	$ 493,594.61	$ 11,712,588.75	$ 9,183.03	$ 141,216.82	$ 27.62	$ 30,180.23
IB. OTHER GOVERNMENT FUNDING																							
(1) Other State Agency Funding			$ 102,076.58	$ -	$ -	$ -	$ -	$ 59,325.76	$ 539,557.65	$ 150,016.08	$ -	$ -	$ -	$ (1,234.77)	$ 20,245.60	$ -	$ (123,450.31)	$ -	$ 746,546.59	$ 7,524.38	$ 534.95	$ -	$ -
(2) Medicaid			$ 1,074,861.34	$ 2,220,423.47	$ 3,051,773.39	$ 662,654.58	$ 7,919.10	$ 859,574.72	$ 2,926,504.11	$ -	$ 334,481.25	$ 118,959.72	$ -	$ -	$ 49,193.34	$ 71.59	$ 2,562.75	$ -	$ 11,308,979.35	$ -	$ 83,784.75	$ 461.83	$ 31,086.92
(3) Local Government			$ 13,478.43	$ 27,085.31	$ 70,635.47	$ 275,791.85	$ 3,964.24	$ 143,389.28	$ 1,171,280.50	$ 77,746.16	$ 22,125.00	$ 30,839.10	$ -	$ 104,956.60	$ 14,443.13	$ -	$ -	$ -	$ 1,955,735.08	$ -	$ 286,313.70	$ 345.49	$ -
(4) Federal Grants and Contracts			$ -	$ -	$ -	$ 132,647.00	$ -	$ -	$ 16,691.93	$ -	$ -	$ 2,299.50	$ -	$ -	$ 3,375.11	$ -	$ -	$ -	$ 154,813.54	$ -	$ -	$ -	$ -
(5) In-kind from local govt. only			$ 18,484.25	$ -	$ -	$ -	$ -	$ 13,007.88	$ 171,446.38	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 202,938.51	$ -	$ -	$ -	$ -
TOTAL OTHER GOVERNMENT FUNDING			$ 1,208,900.59	$ 2,247,508.78	$ 3,122,408.86	$ 1,071,093.43	$ 11,883.34	$ 1,075,297.65	$ 4,825,280.57	$ 227,762.24	$ 356,606.25	$ 152,098.32	$ -	$ 103,731.83	$ 87,257.18	$ 71.59	$ (120,887.56)	$ -	$ 14,369,013.07	$ 7,524.38	$ 370,633.39	$ 707.32	$ 31,086.92
IC. ALL OTHER REVENUES																							
(1) 1st & 2nd Party Payments			$ 190,700.11	$ (149.34)	$ 4,701.34	$ 240,110.73	$ 1,912.05	$ 1,701,545.61	$ 661,495.84	$ (97.00)	$ 1.18	$ 271,813.93	$ -	$ 18.00	$ 30,109.05	$ 53.00	$ 2,269.56	$ 425,628.59	$ 3,530,112.64	$ (12.60)	$ 29,512.58	$ 37.12	$ 20,467.23
(2) 3rd Party Payments (except Medicare)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(3) Medicare			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(4) Contributions and Donations			$ 22,800.00	$ -	$ -	$ 5,000.00	$ -	$ 48,992.17	$ 62,900.00	$ (17,392.43)	$ -	$ -	$ -	$ -	$ 300.00	$ -	$ -	$ -	$ 122,599.74	$ -	$ -	$ -	$ -
(5) Other			$ 62.50	$ 33.69	$ 67.38	$ 30,563.94	$ -	$ 1,285.86	$ 61,772.51	$ -	$ 29.54	$ 5,351.56	$ -	$ -	$ 14,926.86	$ (3,150.51)	$ -	$ -	$ 110,943.32	$ -	$ -	$ -	$ -
(6) In-kind			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL ALL OTHER REVENUES			$ 213,562.61	$ (115.65)	$ 4,768.72	$ 275,674.67	$ 1,912.05	$ 1,751,823.64	$ 786,168.35	$ (17,489.43)	$ 30.72	$ 277,165.49	$ -	$ 18.00	$ 45,335.91	$ (3,097.51)	$ 2,269.56	$ 425,628.59	$ 3,763,655.70	$ (12.60)	$ 29,512.58	$ 37.12	$ 20,467.23
TOTAL FUNDING			$ 1 888 947.00	$ 2 511 657.63	$ 5 239 152.37	$ 1 885 564.46	$ 132 608.57	$ 4 494 286.07	$ 6 549 106.84	$ 232 833.65	$ 505 140.30	$ 2 083 144.08	$ 201 310.23	$ 517 791.01	$ 158 070.28	$ 152 164.84	$ 2 374 257.00	$ 919 223.20	$ 29 845 257.53	$ 16 694.81	$ 541 362.79	$ 772.06	$ 81 734.38

LifeView Group, Inc. and Subsidiaries

Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited) (continued)

June 30, 2022

Medical Services 12	Medication-Assisted Tx 13	Outpatient (Indiv.) 14	Residential II 19	Residential III 20	Inpatient Detoxification 24	TASC 27	Incidental Expenses 28	Outpatient Group 35	Prevention - Universal Direct 50	FIT Team A2	Network Eval. & Dvlpmt. B1	Substance Abuse Total C	Total for State SAMH-Funded Covered Services or Projects (B+C) D	Total for Non-State-Funded Covered Services or Projects E	Total for All Covered Services or Projects (D+E) F	Non-SAMH Covered Services or Projects G	Total Funding (F+G) H
												$ -	$ 1 625 804.53		$ 1 625 804.53		$ 1 625 804.53
												$ -	$ 3 637 941.94		$ 3 637 941.94		$ 3 637 941.94
												$ -	$ 743,393.65		$ 743,393.65		$ 743,393.65
												$ -	$ 31,773.00		$ 31,773.00		$ 31,773.00
												$ -	$ 155,190.76		$ 155,190.76		$ 155,190.76
												$ -	$ 656,032.00		$ 656,032.00		$ 656,032.00
												$ -	$ 130,752.00		$ 130,752.00		$ 130,752.00
												$ -	$ 148,503.33		$ 148,503.33		$ 148,503.33
												$ -	$ 268 614.98		$ 268 614.98		$ 268 614.98
												$ -	$ 2 159 541.67		$ 2 159 541.67		$ 2 159 541.67
												$ -	$ 1 632 845.64		$ 1 632 845.64		$ 1 632 845.64
												$ -	$ 1,239.91		$ 1,239.91		$ 1,239.91
			$ 230,354.29	$ 933,244.23								$ 1,163,598.52	$ 1,163,598.52		$ 1,163,598.52		$ 1,163,598.52
$ 303,933.12		$ 703,300.62				$ 104,408.44		$ 19,855.49				$ 1,306,193.38	$ 1,306,193.38		$ 1,306,193.38		$ 1,306,193.38
					$ 24,206.55							$ 24,206.55	$ 24,206.55		$ 24,206.55		$ 24,206.55
			$ 1,013,184.98									$ 1,013,184.98	$ 1,013,184.98		$ 1,013,184.98		$ 1,013,184.98
										$ 684,999.87		$ 684,999.87	$ 684,999.87		$ 684,999.87		$ 684,999.87
			$ 225 150.21									$ 225 150.21	$ 225 150.21		$ 225 150.21		$ 225 150.21
											$ 4 090.98	$ 4 090.98	$ 4 090.98		$ 4 090.98		$ 4 090.98
										$ 44,674.02		$ 44,674.02	$ 44,674.02		$ 44,674.02		$ 44,674.02
					$ 511,283.88							$ 511,283.88	$ 511,283.88		$ 511,283.88		$ 511,283.88
									$ 295,046.00			$ 295,046.00	$ 295,046.00		$ 295,046.00		$ 295,046.00
$ 71,179.90	$ 2,625.00	$ 31,547.97					$ 128,555.00	$ 3,043.58				$ 238,681.31	$ 238,681.31		$ 238,681.31		$ 238,681.31
$ 276,381.75	$ 115.16	$ 138,445.25					$ 468,842.00	$ 8,051.86				$ 896,018.15	$ 896,018.15		$ 896,018.15		$ 896,018.15
$ 651,494.77	$ 2,740.16	$ 873,293.84	$ 1,468,689.48	$ 933,244.23	$ 535,490.43	$ 104,408.44	$ 597,397.00	$ 30,950.93	$ 295,046.00	$ 729,673.89	$ 4,090.98	$ 6,407,127.85	$ 17,598,761.26		$ 17,598,761.26		$ 17,598,761.26
												$ -	$ 28,075.73		$ 28,075.73		$ 28,075.73
												$ -	$ 8,260.15		$ 8,260.15		$ 8,260.15
												$ -	$ 125,000.00		$ 125,000.00		$ 125,000.00
												$ -	$ 145,426.20		$ 145,426.20		$ 145,426.20
												$ -	$ 208,333.33		$ 208,333.33		$ 208,333.33
												$ -	$ 5,859.93		$ 5,859.93		$ 5,859.93
										$ 44,674.00		$ 44,674.00	$ 44,674.00		$ 44,674.00		$ 44,674.00
							$ 6,043.32					$ 6,043.32	$ 6,043.32		$ 6,043.32		$ 6,043.32
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,043.32	$ -	$ -	$ 44,674.00	$ -	$ 50,717.32	$ 571,672.66		$ 571,672.66		$ 571,672.66
$ 651,494.77	$ 2,740.16	$ 873,293.84	$ 1,468,689.48	$ 933,244.23	$ 535,490.43	$ 104,408.44	$ 603,440.32	$ 30,950.93	$ 295,046.00	$ 774,347.89	$ 4,090.98	$ 6,457,845.17	$ 18,170,433.92		$ 18,170,433.92		$ 18,170,433.92
$ 298,795.40	$ 5,482.45	$ 271,741.94	$ -	$ -	$ -	$ -	$ -	$ 2,365.06	$ -	$ (3,148.24)	$ -	$ 583,295.93	$ 1,329,842.52	$ 6,816,796.66	$ 8,146,639.18	$ 63,990,564.70	$ 72,137,203.88
$ 603,833.09	$ 6,325.28	$ 866,393.23	$ 493,053.55	$ 19,417.86	$ 282,614.68	$ 13,807.06	$ -	$ 50,955.79	$ 58.20	$ 46,947.80	$ -	$ 2,498,740.04	$ 13,807,719.39	$ 4,453,184.26	$ 18,260,903.65	$ 14,564,530.01	$ 32,825,433.66
$ 56,045.63	$ -	$ 257,953.33	$ 15,375.00	$ 21,242.96	$ 29,997.49	$ -	$ -	$ 9,954.60	$ 34,653.90	$ -	$ -	$ 701,782.10	$ 2,657,517.18	$ -	$ 2,657,517.18	$ 3,941,523.89	$ 6,599,040.87
$ -	$ -	$ 1,508.90	$ -	$ 850.50	$ -	$ -	$ -	$ 1,046.36	$ -	$ -	$ -	$ 3,405.76	$ 158,219.30	$ 1,595,209.95	$ 1,753,429.25	$ 119,639,958.71	$ 121,393,387.96
$ 5,844.12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,844.12	$ 208,782.63	$ 104,538.32	$ 313,320.95	$ 274,679.79	$ 588,000.74
$ 964,518.24	$ 11,807.73	$ 1,397,597.41	$ 508,428.55	$ 41,511.32	$ 312,612.17	$ 13,807.06	$ -	$ 64,321.81	$ 24,712.10	$ 43,799.56	$ -	$ 3,793,067.95	$ 18,162,081.02	$ 12,969,729.19	$ 31,131,810.21	$ 202,411,256.90	$ 233,543,067.11
$ 1,041,697.65	$ 9,512.02	$ 1,797,031.56	$ 0.82	$ 117,029.22	$ (298.68)	$ 3,726.30	$ -	$ 85,665.80	$ -	$ 11,562.33	$ -	$ 3,115,931.34	$ 6,646,043.98	$ 15,124,272.98	$ 21,770,316.96	$ -	$ 21,770,316.96
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 15,471.21	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,471.21	$ 138,070.95	$ 9,355.00	$ 147,425.95	$ 421,323.60	$ 568,749.55
$ 406.06	$ -	$ 7,715.14	$ 181.44	$ 122.50	$ 67.38	$ -	$ -	$ 5,624.12	$ -	$ -	$ -	$ 14,116.64	$ 125,059.39	$ 12,400.90	$ 137,460.86	$ 1,348,425.79	$ 1,485,886.65
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 1,057,574.92	$ 9,512.02	$ 1,804,746.70	$ 182.26	$ 117,151.72	$ (231.30)	$ 3,726.30	$ -	$ 91,289.92	$ -	$ 11,562.33	$ -	$ 3,145,519.19	$ 6,909,174.89	$ 15,146,028.88	$ 22,055,203.77	$ 1,769,749.39	$ 23,824,953.16
$ 2 673 587.92	$ 24 059.90	$ 4 075 637.95	$ 1 977 300.29	$ 1 091 907.27	$ 847 871.30	$ 131 941.81	$ 603 440.32	$ 186 562.66	$ 319 758.10	$ 829 709.78	$ 4 090.98	$ 13 396 432.31	$ 43 241 689.83	$ 28 115 758.07	$ 71 357 447.90	$ 204 181 006.29	$ 275 538 454.19

LifeView Group, Inc. and Subsidiaries

Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited) (continued)

June 30, 2022

EXPENSE CATEGORIES	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Treatment	In-home & Onsite	Medical Services	Outpatient (Indiv.)	Outreach	Residential II	Residential III	Incidental Expenses	Information and Referral	Outpatient Group	BNET	CAT Team	FACT Team	Mental Health Total	Case Management	Day Treatment	In-home & Onsite	Intervention (Indiv.)
A	02	03	04	06	08	12	14	15	19	20	28	30	35	A1	B4	B5	B	02	06	08	11
IIA. PERSONNEL EXPENSES																					
(1) Salaries	$ 1,247,508.60	$ 160,100.12	$ 1,395,508.17	$ 366,077.04	$ 62,879.62	$ 3,700,639.70	$ 3,736,685.04	$ 68,847.59	$ 300,509.20	$ 682,236.50	$ -	$ 176,555.08	$ 144,372.73	$ 58,051.62	$ 1,240,507.45	$ 611,879.57	$ 13,952,358.03	$ 5,634.35	$ 173,065.88	$ 1,825.60	$ 63,584.39
(2) Fringe Benefits	$ 436,121.12	$ 33,690.92	$ 431,942.18	$ 104,449.02	$ 33,623.23	$ 570,456.68	$ 1,192,641.88	$ 23,509.78	$ 109,850.56	$ 246,727.16	$ -	$ 65,126.14	$ 43,088.23	$ 8,549.51	$ 384,177.50	$ 155,866.35	$ 3,839,820.26	$ 762.38	$ 47,318.39	$ 388.37	$ 17,632.50
TOTAL PERSONNEL EXPENSES	$ 1,683,629.72	$ 193,791.05	$ 1,827,450.36	$ 470,526.06	$ 96,502.85	$ 4,271,096.38	$ 4,929,326.92	$ 92,357.37	$ 410,359.76	$ 928,963.66	$ -	$ 241,681.22	$ 187,460.96	$ 66,601.13	$ 1,624,684.95	$ 767,745.92	$ 17,792,178.29	$ 6,396.73	$ 220,384.27	$ 2,213.97	$ 81,216.89
IIB. OTHER EXPENSES																					
(1) Building Occupancy	$ 177,824.72	$ 30,046.81	$ 102,306.94	$ 270,009.38	$ 10,431.66	$ 71,002.88	$ 567,622.19	$ 842.08	$ 59,600.63	$ 163,428.97	$ -	$ 2,374.42	$ 13,054.14	$ 1,834.95	$ 61,184.66	$ 27,795.39	$ 1,559,359.83	$ 186.81	$ 62,661.43	$ 164.84	$ 4,346.62
(2) Professional Services	$ 888.43	$ 231,445.60	$ 310,475.81	$ 2,103.20	$ -	$ 1,604.35	$ 1,389.33	$ 80.67	$ 2,006.99	$ 3,822.28	$ -	$ 34,584.89	$ 306.06	$ -	$ 5,338.63	$ -	$ 594,056.24	$ 42.54	$ 525.80	$ -	$ -
(3) Travel	$ 14,999.50	$ 1,377.01	$ 22,512.37	$ 34,840.67	$ 1,843.98	$ 6,078.84	$ 32,915.57	$ 5,427.55	$ 2,529.44	$ 9,564.16	$ -	$ 102.52	$ 427.03	$ 51.67	$ 71,256.74	$ 11,821.80	$ 215,748.84	$ -	$ 86.23	$ 4.94	$ 104.09
(4) Equipment	$ 3,301.45	$ 2,161.69	$ 7,680.90	$ 1,313.39	$ 105.85	$ 13,993.11	$ 34,938.64	$ 272.50	$ 1,929.83	$ 970.34	$ -	$ 3,247.99	$ 645.22	$ 56.50	$ 7,353.52	$ 2,958.61	$ 80,929.53	$ -	$ 1,193.98	$ 16.13	$ 510.62
(5) Food Services	$ 53 527.52	$ 10 379.90	$ 20 931.18	$ 21 548.49	$ 26.44	$ 193.71	$ 125 786.60	$ 409.62	$ 36 583.68	$ 132 894.91	$ -	$ -	$ 35.91	$ 1.19	$ 672.70	$ 628.00	$ 403 619.84	$ -	$ 37.13	$ -	$ 3.92
(6) Medical and Pharmacy	$ 13,176.21	$ 4,935.34	$ 10,025.17	$ 2,311.43	$ 137.18	$ 27,783.19	$ 51,726.10	$ 491.28	$ 3,471.87	$ 7,518.68	$ 31,773.00	$ -	$ 6,209.62	$ 3,356.73	$ 3,163.08	$ 1,692.49	$ 167,861.36	$ -	$ 43,540.38	$ -	$ -
(7) Subcontracted Services	$ 1,508.31	$ 2,186,577.47	$ 2,933,766.85	$ -	$ -	$ 1,532.08	$ 4,670.04	$ -	$ -	$ 449.68	$ -	$ 481.50	$ 101.93	$ 12,081.70	$ -	$ -	$ 5,141,169.55	$ 18.69	$ -	$ -	$ -
(8) Insurance	$ 34,396.50	$ 2,351.39	$ 28,341.59	$ 34,353.76	$ 2,217.31	$ 26,193.51	$ 112,845.60	$ 2,206.72	$ 12,327.19	$ 28,734.06	$ -	$ 6,287.61	$ 4,090.35	$ 1,393.47	$ 36,131.12	$ 14,016.80	$ 335,786.98	$ 4.86	$ 8,485.22	$ 29.21	$ 1,684.64
(9) Interest Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(10) Operating Supplies & Expenses	$ 97 039.64	$ 13 484.99	$ 60 541.07	$ 98 408.82	$ 3 795.38	$ 88 968.12	$ 253 715.40	$ 82 613.53	$ 13 300.97	$ 46 884.76	$ 171 363.89	$ 82 934.42	$ 12 879.42	$ 5 076.27	$ 201 483.94	$ 188 579.52	$ 1 421 070.14	$ 175.18	$ 23 585.09	$ 156.73	$ 3 820.19
(11) Other-Bad Debt	$ (572.88)	$ 2,151.20	$ 4,155.30	$ 533.80	$ (227.40)	$ 63,728.10	$ 7,106.54	$ -	$ -	$ 941.02	$ -	$ -	$ 633.36	$ -	$ 18.00	$ -	$ 78,467.05	$ -	$ (425.23)	$ (1.18)	$ 597.78
(12) Donated Items	$ 18,484.25	$ -	$ -	$ -	$ -	$ -	$ -	$ 171,446.38	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 189,930.63	$ -	$ -	$ -	$ -
TOTAL OTHER EXPENSES	$ 414,573.66	$ 2,484,911.40	$ 3,500,637.18	$ 455,422.93	$ 18,330.39	$ 301,077.89	$ 1,364,163.38	$ 92,343.95	$ 131,750.60	$ 395,208.87	$ 203,136.89	$ 130,023.35	$ 38,473.03	$ 23,852.48	$ 386,602.39	$ 247,492.61	$ 10,188,000.00	$ 428.08	$ 139,690.02	$ 370.67	$ 11,067.86
TOT. PERSONNEL & OTH. EXP.	$ 2,098,203.38	$ 2,678,702.45	$ 5,328,087.53	$ 925,948.99	$ 114,833.24	$ 4,572,174.27	$ 6,293,489.31	$ 184,701.32	$ 542,110.36	$ 1,324,172.53	$ 203,136.89	$ 371,704.57	$ 225,933.99	$ 90,453.61	$ 2,011,287.34	$ 1,015,238.53	$ 27,980,178.29	$ 6,824.81	$ 360,074.30	$ 2,584.64	$ 92,284.75
IIC. DISTRIBUTED INDIRECT COSTS																					
(a) Other Support Costs (Optional)																	$ -				
(b) Administration	$ 477,541.52	$ 59,072.35	$ 471,822.50	$ 150,662.57	$ 26,090.40	$ 1,080,072.17	$ 1,285,286.01	$ 42,218.08	$ 168,404.81	$ 337,767.18	$ -	$ 109,445.32	$ 66,756.61	$ 15,014.23	$ 500,636.07	$ 188,313.03	$ 4,979,102.86	$ 2,999.98	$ 60,591.65	$ 567.51	$ 20,296.39
TOT. DISTR'D INDIRECT COSTS	$ 477,541.52	$ 59,072.35	$ 471,822.50	$ 150,662.57	$ 26,090.40	$ 1,080,072.17	$ 1,285,286.01	$ 42,218.08	$ 168,404.81	$ 337,767.18	$ -	$ 109,445.32	$ 66,756.61	$ 15,014.23	$ 500,636.07	$ 188,313.03	$ 4,979,102.86	$ 2,999.98	$ 60,591.65	$ 567.51	$ 20,296.39
TOTAL ACTUAL OPER. EXPENSES	$ 2,575,744.90	$ 2,737,774.80	$ 5,799,910.04	$ 1,076,611.56	$ 140,923.64	$ 5,652,246.43	$ 7,578,775.32	$ 226,919.40	$ 710,515.17	$ 1,661,939.70	$ 203,136.89	$ 481,149.89	$ 292,690.60	$ 105,467.84	$ 2,511,923.41	$ 1,203,551.56	$ 32,959,281.15	$ 9,824.79	$ 420,665.95	$ 3,152.16	$ 112,581.13
IID. UNALLOWABLE COSTS	$ (1,570.76)	$ (422.50)	$ (2,150.70)	$ (1,494.41)	$ (90.94)	$ (3,480.01)	$ (4,913.91)	$ (62.65)	$ (274.38)	$ (851.51)	$ -	$ (741.30)	$ (256.59)	$ (65.55)	$ (2,561.38)	$ (1,187.23)	$ (20,123.81)	$ (4.20)	$ (160.87)	$ (2.38)	$ (66.51)
TOT. ALLOWABLE OPER. EXP.	$ 2,577,315.66	$ 2,738,197.30	$ 5,802,060.73	$ 1,078,105.98	$ 141,014.57	$ 5,655,726.44	$ 7,583,689.22	$ 226,982.05	$ 710,789.55	$ 1,662,791.22	$ 203,136.89	$ 481,891.19	$ 292,947.19	$ 105,533.39	$ 2,514,484.79	$ 1,204,738.79	$ 32,979,404.97	$ 9,828.98	$ 420,826.81	$ 3,154.54	$ 112,647.64
IIE. CAPITAL EXPENDITURES																	$ -				
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS																					
IIIA. Unearned Funds:	$ (2,110,831.86)	$ (2,473,932.80)	$ (3,690,085.94)	$ (539,309.62)	$ (22,201.39)	$ (3,988,561.65)	$ (6,646,031.30)	$ (204,421.21)	$ (562,286.22)	$ (8,910.96)	$ (1,826.66)	$ (67,850.01)	$ (267,469.99)	$ 49,657.37	$ (21,609.79)	$ (711,144.18)	$ (21,266,816.22)	$ (645.95)	$ (279,609.99)	$ (3,126.93)	$ (82,467.41)

LifeView Group, Inc. and Subsidiaries

Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited) (continued)

June 30, 2022

Medical Services 12	Medication-Assisted Tx 13	Outpatient (Indiv.) 14	Residential II 19	Residential III 20	Inpatient Detoxification 24	TASC 27	Incidental Expenses 28	Outpatient Group 35	Prevention - Universal Direct 50	FIT Team A2	Network Eval. & Dvlpmt. B1	Substance Abuse Total C	Total for State SAMH-Funded Covered Services (B+C) D	Total for Non-State-Funded Covered Services E	Total for All Covered Services (D+E) F	Non-SAMH Covered Services G	Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H+-I*) J
$ 1,553,843.88	$ 7,188.00	$ 1,083,561.80	$ 746,422.83	$ 395,373.52	$ 320,200.24	$ 166,386.98	$ -	$ 78,719.86	$ 170,027.77	$ 387,613.20	$ -	$ 5,153,448.30	$ 19,105,806.34	$ 10,113,953.01	$ 29,219,759.35	$ 72,868,463.61	$ -	$ 8,122,921.35	$ 110,211,144.31
$ 298,846.60	$ 2,221.76	$ 360,895.43	$ 253,559.03	$ 137,639.96	$ 67,381.85	$ 49,121.17	$ -	$ 25,529.56	$ 55,707.13	$ 104,440.75	$ -	$ 1,421,444.87	$ 5,261,265.13	$ 2,607,888.97	$ 7,869,154.09	$ 26,091,094.27	$ -	$ 2,531,769.53	$ 36,492,017.89
$ 1,852,690.48	$ 9,409.76	$ 1,444,457.22	$ 999,981.86	$ 533,013.47	$ 387,582.09	$ 215,508.15	$ -	$ 104,249.42	$ 225,734.90	$ 492,053.95	$ -	$ 6,574,893.17	$ 24,367,071.46	$ 12,721,841.98	$ 37,088,913.44	$ 98,959,557.88	$ -	$ 10,654,690.88	$ 146,703,162.20
$ 110,643.63	$ 1,729.40	$ 248,040.95	$ 176,796.99	$ 90,829.89	$ 60,093.62	$ 14,793.12	$ -	$ 9,469.70	$ 45.09	$ 26,085.55	$ -	$ 805,887.66	$ 2,365,247.49	$ 1,397,928.65	$ 3,763,176.14	$ 4,952,753.78	$ -	$ 932,836.13	$ 9,648,766.05
$ 1,014.27	$ 5.60	$ 3,838.82	$ 1,304.68	$ 1,413.72	$ 22,580.06	$ -	$ -	$ 214.89	$ -	$ 262.05	$ -	$ 31,292.43	$ 625,348.67	$ 204,321.48	$ 829,670.15	$ 4,215,623.57	$ -	$ 1,384,481.82	$ 6,429,775.54
$ 5,234.12	$ 65.74	$ 4,786.58	$ 9,319.66	$ 5,646.89	$ 2,754.02	$ -	$ -	$ 69.47	$ 1,126.26	$ 23,563.11	$ -	$ 52,761.11	$ 268,509.95	$ 199,476.33	$ 467,986.28	$ 1,542,564.93	$ -	$ 33,808.13	$ 2,044,359.34
$ 10,897.49	$ 128.70	$ 8,453.56	$ 5,231.91	$ 664.05	$ 4,323.38	$ 5,020.29	$ -	$ 347.20	$ 226.00	$ 5,414.30	$ -	$ 42,427.60	$ 123,357.13	$ 904,135.85	$ 1,027,492.98	$ 727,177.83	$ -	$ 2,534,219.38	$ 4,288,890.19
$ 1 833.32	$ 35.00	$ 3 756.45	$ 178 602.10	$ 94 831.00	$ 20 759.80	$ 15.18	$ -	$ 81.15	$ -	$ 6.58	$ -	$ 399 061.62	$ 703 581.47	$ 227 794.01	$ 931 375.48	$ 1 363 574.47	$ -	$ 8 046.14	$ 3 301 996.09
$ 292,340.76	$ 5,578.24	$ 394,922.65	$ 10,519.47	$ 4,181.29	$ 9,870.69	$ -	$ 611,322.00	$ 7,825.49	$ -	$ -	$ -	$ 1,380,000.96	$ 1,547,862.32	$ 11,296,453.81	$ 12,844,316.13	$ 80,280.08	$ -	$ 92,548.20	$ 13,017,144.41
$ 8,036.82	$ 145.30	$ 33,603.86	$ -	$ 166.32	$ 214,922.68	$ -	$ -	$ 893.38	$ -	$ -	$ -	$ 257,787.05	$ 5,398,956.60	$ 964,725.90	$ 6,363,682.50	$ 76,421,485.35	$ -	$ -	$ 82,785,167.85
$ 17,942.77	$ 182.45	$ 28,727.06	$ 28,729.15	$ 15,524.88	$ 4,702.78	$ 5,443.90	$ -	$ 3,166.53	$ 5,928.03	$ 8,423.20	$ -	$ 127,974.69	$ 463,761.67	$ 305,167.85	$ 768,929.52	$ 767,067.06	$ -	$ 16,888.65	$ 1,552,885.23
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,535,541.02	$ -	$ 761.39	$ 1,536,302.41
$ 44 947.98	$ 324.36	$ 53 510.78	$ 35 696.42	$ 15 793.45	$ 26 969.98	$ 1 015.60	$ 6 043.32	$ 4 608.88	$ 9 834.99	$ 21 792.70	$ 4 090.98	$ 252 366.63	$ 1 673 436.77	$ 502 313.19	$ 2 175 749.96	$ 3 436 052.04	$ -	$ 1 155 195.18	$ 6 766 997.18
$ 30,615.46	$ 193.98	$ 37,171.75	$ -	$ 526.42	$ 4,302.40	$ -	$ -	$ 1,462.63	$ -	$ (82.44)	$ -	$ 74,361.56	$ 152,828.61	$ 42,389.83	$ 195,218.44	$ 220,796.23	$ -	$ -	$ 416,014.67
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 189,930.63	$ 4,542.32	$ 194,472.95	$ 274,679.79	$ -	$ -	$ 469,152.74
$ 523,406.63	$ 8,388.77	$ 816,812.47	$ 446,290.38	$ 239,577.90	$ 371,279.40	$ 26,288.09	$ 617,365.32	$ 27,139.32	$ 17,160.37	$ 85,465.05	$ 4,090.98	$ 3,324,821.31	$ 13,512,821.31	$ 16,049,349.22	$ 29,562,070.53	$ 95,536,596.15	$ -	$ 6,158,785.02	$ 131,257,451.70
$ 2,376,097.10	$ 17,798.53	$ 2,261,269.69	$ 1,446,272.24	$ 762,591.37	$ 758,861.49	$ 241,796.24	$ 617,365.32	$ 131,388.74	$ 242,895.27	$ 577,519.00	$ 4,090.98	$ 9,899,714.48	$ 37,879,892.77	$ 28,771,091.20	$ 66,650,983.97	$ 194,498,154.03	$ -	$ 16,813,475.90	$ 277,960,613.90
												$ -	$ -		$ -		$ -		$ -
$ 470,570.58	$ 2,304.08	$ 370,166.32	$ 345,550.58	$ 179,313.96	$ 118,144.71	$ 54,265.96	$ -	$ 37,697.44	$ 101,209.89	$ 124,539.13	$ -	$ 1,888,218.18	$ 6,867,321.04	$ (376,728.93)	$ 6,490,592.11	$ 10,322,883.79		$ (16,813,475.90)	$ -
$ 470,570.58	$ 2,304.08	$ 370,166.32	$ 345,550.58	$ 179,313.96	$ 118,144.71	$ 54,265.96	$ -	$ 37,697.44	$ 101,209.89	$ 124,539.13	$ -	$ 1,888,218.18	$ 6,867,321.04	$ (376,728.93)	$ 6,490,592.11	$ 10,322,883.79	XXXXXXXXXX	XXXXXXXXXX	
$ 2,846,667.69	$ 20,102.61	$ 2,631,436.02	$ 1,791,822.82	$ 941,905.33	$ 877,006.20	$ 296,062.20	$ 617,365.32	$ 169,086.17	$ 344,105.16	$ 702,058.13	$ 4,090.98	$ 11,787,932.66	$ 44,747,213.81	$ 28,394,362.27	$ 73,141,576.08	$ 204,819,037.82	$ 0.00	$ 0.00	$ 277,960,613.90
$ (3,359.13)	$ (44.20)	$ (5,521.14)	$ (728.35)	$ (516.17)	$ (844.99)	$ (187.16)	$ -	$ (212.80)	$ (146.08)	$ (383.86)	$ -	$ (12,177.83)	$ (32,301.64)	$ (50,447.00)	$ (82,748.64)	$ (199,305.83)	XXXXXXXXXX	XXXXXXXXXX	$ (282,054.47)
$ 2,850,026.82	$ 20,146.81	$ 2,636,957.15	$ 1,792,551.17	$ 942,421.50	$ 877,851.19	$ 296,249.36	$ 617,365.32	$ 169,298.97	$ 344,251.24	$ 702,441.99	$ 4,090.98	$ 11,800,110.49	$ 44,779,515.45	$ 28,444,809.27	$ 73,224,324.72	$ 205,018,343.65	XXXXXXXXXX	XXXXXXXXXX	$ 278,242,668.37
												$ -	$ -		$ -				$ -
$ (2,198,532.05)	$ (17,406.65)	$ (1,763,663.31)	$ (333,861.69)	$ (9,177.27)	$ (342,360.76)	$ (191,840.92)	$ (13,925.00)	$ (138,348.04)	$ (49,205.24)	$ 71,905.90	$ -	$ (5,342,265.32)	$ (26,609,081.53)						

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Functional Revenues and Expenses
(Regulatory Basis) (Unaudited)

June 30, 2022

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period in accordance with guidelines established by the State of Florida Department of Children and Families.

LifeView Group, Inc. and Subsidiaries

Schedule of State Earnings
(Regulatory Basis) (Unaudited)
(Dollars in Thousands)

Year Ended June 30, 2022

1. Total expenditures	$	277,961
2. Less other state and federal funds		(226,356)
3. Less non-match SAMH funds		(686)
4. Less unallowable costs per 65E-14, F.A.C.		(282)
5. Total allowable expenditures (sum lines 1, 2, 3 and 4)		50,637
6. Maximum available earnings (line 5 times 75%)		37,978
7. Amount of state funds requiring match		1,900
8. Amount due to department (subtract line 7 from line 6)	$	–

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of State Earnings
(Regulatory Basis) (Unaudited)

June 30, 2022

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families. Per guidance Rule 65E-14.003(1)(b), F.A.C., if the amount calculated as due to department is positive, then no amounts are due to department.

LifeView Group, Inc. and Subsidiaries

Schedule of Related-Party Transaction Adjustments (Regulatory Basis)
(Unaudited)

Year Ended June 30, 2022

	Related Passed Through to Subrecipient
Revenues from grantee:	
Services	$ 533,510
Rent	–
Interest	–
Other	–
Total revenue from grantee	533,510
Expenses associated with grantee transactions:	
Personnel services	–
Depreciation	–
Interest	–
Other	–
Total associated expenses	–
Related-party transaction adjustment	$ 533,510
Allocation of related-party transaction adjustment:	
SAMH covered services:	
3	$ 181,791
24	351,719
Total	$ 533,510

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited)

June 30, 2022

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

LifeView Group, Inc. and Subsidiaries

Schedule of Bed-Day Availability Payments (Unaudited)

Year Ended June 30, 2022

Program	Covered Service	Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Passed	Amount Paid for Services by the Department	Maximum $ Value of Units in Column	Amount Owed to Department
A	B	C	D	E	F	G	H=FxC	> of G-H or $0
Children's MH	Crisis stabilization unit	$ 395.26	–	–	–	$ 25,306	$ –	$ –
Adult MH	Crisis stabilization unit	$ 395.26	745	297	448	$ 238,959	177,076	–
Children's SA	Substance abuse detox	n/a	n/a	n/a	n/a	n/a	n/a	–
Adult SA	Substance abuse detox	$ 399.13	358	90	268	$ 511,284	106,967	–
Adult MH	Short-term residential treatment	n/a	n/a	n/a	n/a	n/a	n/a	–
						Total amount owed to department		$ –

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Bed-Day Availability Payments (Unaudited)

June 30, 2022

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

Supplementary Information

LifeView Group, Inc. and Subsidiaries

DUI School

Balance Sheet

September 30, 2022

Assets	
Property and equipment, less accumulated depreciation of $7,165	$ 298,425
Total assets	$ 298,425
Liabilities and net deficit	
Current liabilities:	
Accounts payable and accrued liabilities	$ 8,553
Due to Lakeview Center, Inc.	697,918
Compensated absences	16,599
Total current liabilities	723,070
Net deficit without donor restrictions:	
Without donor restrictions	(424,645)
Total liabilities and net deficit	$ 298,425

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

DUI School

Statement of Operations and Changes in Net Deficit
With Special Supervision Services (SSS) (Unaudited)

Year Ended September 30, 2022

Changes in net deficit without donor restrictions	
Revenue:	
Net client fees	$ 429,244
Net client fees – SSS	75,996
	505,240
Fees remitted to State of Florida	(14,426)
Fees remitted to State of Florida – SSS	(2,554)
	(16,980)
Total client fees	488,260
Total revenue	488,260
Expenses:	
DUI – other:	
Salaries	240,800
Fringe benefits	76,523
Building maintenance and operations	30,407
Conference and conventions	13,298
Other program costs	126,680
Testing and assessment	4,715
Printing and production	23
Promotion and publicity	–
Professional fees	225
Data processing	9,052
Administrative	74,318
	576,041

LifeView Group, Inc. and Subsidiaries

DUI School

Statement of Operations and Changes in Net Deficit
With Special Supervision Services (SSS) (Unaudited) (continued)

Expenses (continued):		
DUI – SSS:		
Salaries	$	42,633
Fringe benefits		13,548
Building maintenance and operations		7,517
Conference and conventions		3,287
Other program costs		31,315
Testing and assessment		1,165
Printing and production		6
Promotion and publicity		–
Professional fees		55
Data processing		2,238
Administrative		18,370
		120,134
Total expenses		696,175
Change in net deficit without donor restrictions		(207,915)
Net deficit without donor restrictions at beginning of year		(216,730)
Net deficit without donor restrictions at end of year	$	(424,645)

See accompanying notes.

LifeView Group, Inc. and Subsidiaries
DUI School

Notes to Financial Statements

September 30, 2022

1. Summary of Significant Accounting Policies

The DUI School financial statements are prepared on the accrual basis of accounting. Significant accounting policies for the DUI School are the same as those described in Note 1 to the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries.

2. State Assessment Fee

As required by Section 322.293, *Florida Statutes*, each DUI program collects a $15 assessment fee on every client enrolling in its DUI program and remits the fee to the State of Florida. These and other fees collected and distributed to the State are summarized as follows:

	September 30, 2022
Fees due from prior year	$ –
Fees collected during current year	16,980
Fees remitted during current year	16,980
Fees due to the state of Florida	$ –

3. Other Program Costs for DUI (Non-Special Supervision Services (SSS) Expenses)

Other program costs for the DUI program, not including SSS, consist of the following:

	September 30, 2022
Copier costs	$ 1,832
Florida association of DUI program membership dues	16,007
Office supplies	3,358
Telephone	4,308
Other	17,806
Program admin allocations	83,369
Total other program costs	$ 126,680

4. Indirect Cost Allocations

LifeView Group, Inc. allocates administrative costs to its programs using a step-down allocation methodology. The allocation basis varies depending upon the nature of the indirect cost pool being allocated. The following are examples of the allocation processes employed (this list is not intended to be all-inclusive): the human resources allocation is based on adjusted active staff and maintenance service costs are allocated based on the square footage maintained. The methodologies used allow for the allocation of indirect costs across all appropriate components of operations, and are in accordance with Florida Administrative Code 15A-10.014.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health

Balance Sheet (Regulatory Basis)

(In Thousands)

September 30, 2022

Assets		
Cash and invested assets:		
Cash and cash equivalents	$	34,812
Real estate		26,736
Other invested assets		279
Total cash and invested assets		61,827
Electronic data processing equipment and software		33
Health care and other amounts receivable		3,927
Accounts receivable on service industry contracts (non-health)		12,216
Accounts receivable – other (non-health)		2,304
Amounts due from parent, subsidiaries, and affiliates		–
Inventories		718
Total assets	$	81,025
Liabilities and net assets		
Liabilities:		
Claims unpaid	$	539
General expenses due or accrued		54,346
Amounts withheld or retained for the account of others		3,452
Deferred revenue		7,368
Accrued wages		4,202
Accrued compensated absences		3,430
Total liabilities		73,337
Net deficits:		
Net assets without donor restrictions		20,810
Less non-admitted assets		(13,122)
Total net assets		7,688
Total liabilities and net assets	$	81,025

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health

Statement of Operations (Regulatory Basis)
(In Thousands)

Year Ended September 30, 2022

Revenue:	
Capitation revenue	$ 35,567
Total revenue	35,567
Expenses:	
Sub-capitation expense	31,196
Taxes and insurance	36
Personnel	1,829
Printing/production and shipping	2
Other	144
Total expenses	33,207
Excess of revenue over expenses	$ 2,360

See accompanying note.

LifeView Group, Inc. and Subsidiaries
Access Behavioral Health

Note to Financial Statements (Regulatory Basis)

September 30, 2022

1. Summary of Significant Accounting Policies

The Access Behavioral Health (ABH) financial statements are prepared on a regulatory basis of accounting in accordance with guidelines established by the State of Florida Office of Insurance Regulation. Significant accounting policies for ABH are the same as those described in Note 1 to the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries. Capitation revenue is based on a per-member per-month rate to provide services as a managed behavioral health organization. ABH provides these services for the Company and three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in Regions 1 and 2 in Florida. Subcontracts with the Company are on a full-risk capitated basis and is reported as sub-capitation expense within the statements of operations for ABH.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2022

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Direct from Substance Abuse and Mental Health Services Administration						
P.H.A.S.E. II:						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/17–9/29/22	93.243	3H79TI080665-02S1	$ 521,965	$ 521,965	$ –
T.R.A.C.E.:						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/18–9/29/22	93.243	6H79TI081267-04M001	541,350	668,614	–
O.P.U.S.						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	5/30/22-5/29/23	93.243	6H79SP083053-01M002	350,259	27,778	–
Total Federal Assistance Listing No. 93.243					1,218,357	–
Direct from Substance Abuse and Mental Health Services Administration						
Drug Free Communities:						
Drug-Free Communities Support Program Grants	10/31/19-10/30/24	93.276	5H79SP020364	136,939	168,384	–
Total Federal Assistance Listing No. 93.276					168,384	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from the State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/21-6/30/22	93.556	DCF – AJ495	$ 66,376,048	$ 1,586,297	$ 1,277,943
Guardianship Assistance	7/1/21-6/30/22	93.090	DCF – AJ495		30,901	–
Grants to States for Access and Visitation Programs	7/1/21-6/30/22	93.597	DCF – AJ495		18,330	33,327
Chafee Education and Training Vouchers Program (ETV)	7/1/21-6/30/22	93.599	DCF – AJ495		135,169	
Adoption and Legal Guardianship Incentive Payments	7/1/21-6/30/22	93.603	DCF – AJ495		337,651	
Stephanie Tubbs Jones Child Welfare Services Grants	7/1/21-6/30/22	93.645	DCF – AJ495		1,060,376	
Foster Care Title IV-E	7/1/21-6/30/22	93.658	DCF – AJ495		8,763,680	
Adoption Assistance	7/1/21-6/30/22	93.659	DCF – AJ495		12,030,289	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	7/1/21-6/30/22	93.674	DCF – AJ495		852,956	
Social Services Block Grant	7/1/21-6/30/22	93.667	DCF – AJ495		3,788,951	
Child Abuse and Neglect State Grants	7/1/21-6/30/22	93.669	DCF – AJ495		122,921	117,366
Community Based Care – Child Welfare (CAPE):						
Child Abuse and Neglect State Grants	7/1/21-6/30/22	93.669	LJ004	740,259	740,259	
Total Fedearl Assistance Listing No. 93.669					863,180	117,366

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Temporary Assistance for Needy Families	7/1/21-6/30/22	93.558	A0110	$ 12,981,088	$ 390,177	$ –
Passed through from The State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Temporary Assistance for Needy Families	7/1/21-6/30/22	93.558	DCF – AJ495		3,222,309	1,474,022
Total Federal Assistance Listing No. 93.558					3,612,486	1,474,022
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	A0110		854,853	–
C.A.T.						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	A0240	2,500,000	271,270	
M.R.T.						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	A0250	1,632,846	195,036	
S.P.I.R.E.						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	A0801	430,737	12,607	
Community Based Behavioral Health Treatment Svcs - CRC 1 (LEAP)						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	LH814	524,882	–	
Community Based Behavioral Health Treatment Svcs - CRC 1 (SRT)						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	LH814	1,683,218	–	
Florida Assertive Community Treatment (FACT):						
Block Grants for Community Health Mental Services	7/1/21-6/30/22	93.958	A0170	678,432	381,693	–
Total Federal Assistance Listing No. 93.958					1,715,459	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Projects for Assistance in Transition from Homelessness (PATH)	7/1/21-6/30/22	93.150	A0210	$ 130,752	$ 149,603	$ –
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/21-6/30/22	93.959	A0110		2,716,851	–
Family Intensive Treatment (FIT):						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/21-6/30/22	93.959	A0190	774,348	410,879	–
Community Drug and Alcohol Council, Inc. (CDAC):						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/21-6/30/22	93.959	LCI VET 21-22	35,000	1,232	–
Total Federal Assistance Listing No. 93.959					3,128,962	–
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Opioid STR	7/1/21-6/30/22	93.788	A0110		1,020,136	
Total U.S. Department of Health and Human Services					40,481,167	2,902,658

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
STATE DEPARTMENT OF AGENCY FOR HEALTH CARE ADMINISTRATION						
Medicaid Cluster						
Passed through from The State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Medical Assistance Program	7/1/21-6/30/22	93.778	DCF – AJ495		$ 287,712	$ –
Passed through from Healthy Start Community Coalition of Okaloosa and Walton Counties						
Maternal and Child Health Services Block Grant to the States:						
Medical Assistance Program	7/1/21-6/30/22	93.778	OKA-#01-2022	$ 511,083	511,083	–
Total Federal Assistance Listing No. 93.778					798,795	–
Passed through from Big Bend Community Based Care (BB)						
Children's Mental Health Behavioral Services (BNET):						
Children's Health Insurance Program						
Children's Health Insurance Program	7/1/21-6/30/22	93.767	A0160	270,095	144,266	–
Total State Department of Agency for Health Care Administration					943,061	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF EDUCATION						
Passed through the State of Florida Department of Labor and Employment Security						
Vocational Rehab and Supported Employment:						
Rehabilitation Services Vocational Rehabilitation Grants to States	10/1/21-9/30/22	84.126	VR5231	R/A	$ 414,958	$ –
Total U.S. Department of Education					414,958	–
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Housing First:						
Continuum of Care Program	7/1/21–6/30/22	14.267	FL0634L4H112004	132,647	133,188	–
Passed Through Homelessness & Housing Alliance						
211 Helpline						
Emergency Solutions Grant Program	6/1/21-6/30/22	14.231	APZ11	154,860	87,415	–
PATH						
Emergency Solutions Grant Program	6/1/21-6/30/22	14.231	APZ11		40,485	–
Passed Through Opening Doors Northwest Florida						
Opening Doors						
Emergency Solutions Grant Program	2/2/22-6/30/22	14.231	APZ10	200,000	29,280	–
Total Federal Assistance Listing No. 14.231					157,179	–
Total U.S. Department of Housing and Urban Development					290,367	–
U.S. DEPARTMENT OF TREASURY						
Passed through the City of Pensacola						
Homeless Evaluation Assessment Response Team (HEART)						
Coronavirus Relief Fund	2/4/22-12/31/24	21.019	128.510.1280.128007.9882. 128206	300,000	36,623	–
Total U.S. Department of Treasury					36,623	

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF JUSTICE						
Passed through the State of Florida Office of the Attorney General						
Victims of Crime Act Program Services (VOCA):						
Crime Victim Assistance	10/1/21–9/30/22	16.575	Lakeview Center, Inc.-00425	$ 680,727	$ 455,637	$ –
Total U.S. Department of Justice					455,637	–
Total expenditures of federal awards					$ 42,621,814	$ 2,902,658

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Program/ Award Amount	State Expenditures	Passed Through to Subrecipients
State financial assistance						
State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Out-of-Home Supports	7/1/21-6/30/22	60.074	DCF – AJ495		$ 4,638,577	$ 847,167
The Independent Living and Road-To-Independence Program	7/1/21-6/30/22	60.112	DCF – AJ495		24,876	–
Extended Foster Care Program	7/1/21-6/30/22	60.141	DCF – AJ495		733,132	–
CBC - Purchase of Therapeutic Services for Children	7/1/21-6/30/22	60.183	DCF – AJ495		67,054	–
CBC - Adoption Services	7/1/21-6/30/22	60.076	DCF – AJ495		6,206	–
CBC - Sexually Expolited Children	7/1/21-6/30/22	60.138	DCF – AJ495		237,125	–
Guardianship Assistance Program	7/1/21-6/30/22	60.210	DCF – AJ495		69,812	–
Kinship Navigator Program	7/1/21-6/30/22	60.207	DCF – AJ495		998,853	–
Family Finders Program	7/1/21-6/30/22	60.206	DCF – AJ495		131,892	–
Total State of Florida Department of Children and Families					6,907,527	847,167
State of Florida Department of Health						
State and Community Interventions	7/1/21-6/30/22	64.093	COTJZ	$ 139,524	139,524	–

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Program/ Award Amount	State Expenditures	Passed Through to Subrecipients
State financial assistance (continued)						
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Substance Abuse and Mental Health - Community Services	7/1/21–6/30/22	60.153	A0110		$ 241,495	$ –
Florida Counsel Against Sexual Violence						
Rape Crisis Program Trust Fund – Sexual Battery Victims' Access to Services Act	7/1/21–6/30/22	64.061	16TFGR03	$ 37,522	37,483	–
Rape Crisis Center	7/1/21–6/30/22	64.069	16TFGR03	62,978	62,849	–
Rape Crisis Program:						
Florida Council Against Sexual Violence	7/1/21–6/30/22	41.010	20OAG03	12,596	11,684	–
Total Florida Council Against Sexual Violence					112,016	–
Office of the State Court Administration						
Post-Adjudicatory Drug Court Program	7/1/21–6/30/22	22.021	01008K4	670,606	601,173	–
Naltrexone	7/1/21–6/30/22	22.022	SC00679	672,160	564,415	–
Total Office of the State Court Administration					1,165,588	–
Total expenditures of state financial assistance					$ 8,566,150	$ 847,167

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

September 30, 2022

1. Presentation and Basis of Accounting

The schedule of expenditures of federal awards and state financial assistance is prepared on the accrual basis in accordance with accounting principles generally accepted in the United States. It includes all the state and federal expenditures of LifeView Group, Inc. (the Company).

The Company allocates administrative costs to its federal and state programs using a step-down allocation methodology. The methodologies used allow for the allocation of administrative costs across all appropriate components of operations, and are in accordance with Florida Administrative Code 15A-10.014. The Company has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance and instead adheres to an approved federal indirect rate or approved contract indirect rate.

2. Contingencies

The Company has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Company. In the opinion of management, any such claims will not have a material adverse effect of the financial position of the Company.

3. Subrecipients

In order to fulfill contractual requirements for child protective services, behavioral health services, and vocational services, the Company subcontracts with various community agencies. The Company is responsible for compliance for the funds expended, but all regulatory and contractual obligations are passed to the subrecipients in their contracts.

Other Reports and Schedules

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Report of Independent Auditors 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*

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
LifeView Group, Inc. and Subsidiaries

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheet as of September 30, 2022, and the related consolidated statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 25, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Company'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 Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Company's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ernst & Young LLP

January 25, 2023

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Report of Independent Auditors on Compliance for Each Major Federal Program and State Financial Assistance Project; Report on Internal Control Over Compliance Required by the Uniform Guidance, Section 215.97 *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
LifeView Group, Inc. and Subsidiaries

Report of Independent Auditors 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 LifeView Group, Inc. and Subsidiaries' (the Company)'s compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the requirements described in the Florida Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the Company's major federal programs and state financial assistance projects for the year ended September 30, 2022. The Company'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 Company complied, in all material respects, with the 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 September 30, 2022.

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); Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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We are required to be independent of the Company and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program and state financial assistance project. Our audit does not provide a legal determination of the Company'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 Company's federal programs and state financial assistance projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Company'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, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Company'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, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Company's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

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- Obtain an understanding of the Company'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, Section 215.97, *Florida Statutes* and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state financial assistance project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state financial assistance project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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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, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Ernst & Young LLP

January 25, 2023

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LifeView Group, Inc. and Subsidiaries

Schedule of Findings and Questioned Costs

Year Ended September 30, 2022

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 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 and State Projects

Internal control over major federal programs and state financial assistance projects:		
Material weakness(es) identified?	____ **Yes**	X **No**
Significant deficiency(ies) identified?	____ **Yes**	X **None reported**
Type of auditor's report issued on compliance for major federal programs and state financial assistance projects:	**Unmodified**	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a), Section 215.97, *Florida Statutes* or Chapter 10.650, *Rules of the Auditor General*?	____ **Yes**	X **No**

Identification of major federal programs:

Assistance Listing number(s)	**Name of federal program or cluster**
93.558	Temporary Assistance for Needy Families
93.658	Foster Care Title IV-E
93.958	Block Grants for Community Mental Health Services

Identification of major state financial assistance projects:

Assistance Listing numbers	**Name of state program**
60.074	Out-of-Home Supports
60.207	Kinship Navigator Program

Dollar threshold used to distinguish between Type A and Type B programs:	Federal awards:	$1,278,654
	State awards:	$750,000
Auditee qualified as low-risk auditee for federal purposes?	X **Yes**	**No**

Section II — Financial Statement Findings

No matters were identified

Section III — Federal Award and State Project Findings and Questioned Costs

No matters were identified

Section IV—Management Letter and Summary Schedule of Prior Audit Findings

No matters were identified.

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Consolidated Financial Statements, Other Information, Supplementary Information, Other Reports and Schedule

Lakeview Center, Inc. and Subsidiaries
Years Ended September 30, 2021 and 2020
With Report of Independent Auditors

Ernst & Young LLP



Lakeview Center, Inc. and Subsidiaries

Consolidated Financial Statements, Other Information,
Supplementary Information, Other Reports and Schedule

Years Ended September 30, 2021 and 2020

Contents

Report of Independent Auditors 1

Consolidated Financial Statements

Consolidated Balance Sheets 4
Consolidated Statements of Operations and Changes in Net Assets 6
Consolidated Statements of Cash Flows 8
Notes to Consolidated Financial Statements 10

Other Information

Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited) 43
Note to Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited) 47
Schedule of State Earnings (Regulatory Basis) (Unaudited) 48
Note to Schedule of State Earnings (Regulatory Basis) (Unaudited) 49
Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited) 50
Note to Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited) 51
Schedule of Bed-Day Availability Payments (Unaudited) 52
Note to Schedule of Bed-Day Availability Payments (Unaudited) 53

Supplementary Information

DUI School Balance Sheets 54
DUI School Statements of Operations and Changes in Net Deficit With Special Supervision Services (SSS) 55
Notes to DUI School Financial Statements 57

Lakeview Center, Inc. and Subsidiaries

Consolidated Financial Statements, Other Information,
Supplementary Information, Other Reports and Schedule

Years Ended September 30, 2021 and 2020

Contents (continued)

Access Behavioral Health Balance Sheets (Regulatory Basis) 59
Access Behavioral Health Statements of Operations (Regulatory Basis) 60
Note to Access Behavioral Health Financial Statements (Regulatory Basis) 61
Schedule of Expenditures of Federal Awards and State Financial Assistance 62
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance 71

Other Reports and Schedule

Report of Independent Auditors 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* 72
Report of Independent Auditors on Compliance for Each Major Federal Program and State Financial Assistance Project and Report on Internal Control Over Compliance Required by the Uniform Guidance, Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General* 74
Schedule of Findings and Questioned Costs 77

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Report of Independent Auditors

Management and the Board of Directors
Lakeview Center, Inc. and Subsidiaries

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Lakeview Center, Inc. and Subsidiaries (the Center), which comprise the consolidated balance sheets as of September 30, 2021 and 2020, and the related consolidated statements of operations and changes in net assets and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in conformity with U.S. generally accepted accounting principles; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Lakeview Center, Inc. and Subsidiaries as of September 30, 2021 and 2020, and the changes in their net assets and their cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The information relating to Access Behavioral Health (Regulatory Basis) and DUI School are presented on pages 54 through 61 for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The accompanying schedule of expenditures of federal awards and state financial assistance as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and by Chapter 10.650, *Rules of the Auditor General*, presented on pages 62 through 71 is presented for purposes of additional analysis as required for Uniform Guidance and Chapter 10.650, Rules of the Auditor General and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

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The accompanying Schedule of Functional Revenues and Expenses (Regulatory Basis), the Schedule of State Earnings (Regular Basis), Schedule of Related-Party Transaction Adjustments (Regulatory Basis) and Schedule of Bed-Day Availability Payments are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audits of the consolidated financial statements, and, accordingly, we express no opinion on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated January 6, 2022 on our consideration of the Center'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 Center'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 Center's internal control over financial reporting and compliance.

Ernst & Young LLP

January 6, 2022

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Lakeview Center, Inc. and Subsidiaries

Consolidated Balance Sheets

	September 30	
	2021	**2020**
	(In Thousands)	
Assets		
Current assets:		
Cash and cash equivalents	**$ 24,678**	$ 53,907
Investments	**277**	126,578
Accounts receivable:		
Client accounts receivable, net	**1,268**	1,307
Governmental funding sources receivable	**6,355**	10,973
Vocational service contracts receivable	**15,929**	26,100
Other accounts receivable	**2,390**	1,789
Inventories	**874**	1,017
Prepaid expenses	**1,467**	1,624
Total current assets	**53,238**	223,295
Investments limited as to use, designated for:		
Capital improvements	**–**	35,375
Statutorily required cash designation	**–**	11,649
Regulatory requirements	**–**	5,661
Other	**–**	3,530
	–	56,215
Property and equipment, net	**25,384**	25,768
Interest in net assets of related organization	**–**	2,252
Intercompany receivable	**–**	11,874
Operating leases right-of-use asset	**9,170**	9,816
Other assets	**201**	268
Total assets	**$ 87,993**	$ 329,488

	September 30	
	2021	**2020**
	(In Thousands)	
Liabilities and net assets		
Current liabilities:		
Accounts payable	**$ 7,511**	$ 18,360
Accrued liabilities	**17,181**	12,457
Intercompany payable	**6,621**	–
Current portion of long-term debt	**35**	170
Current portion of operating lease obligation	**1,971**	2,271
Compensated absences	**4,911**	5,661
Total current liabilities	**38,230**	38,919
Long-term debt, less current portion	**548**	1,179
Operating lease obligation, less current portion	**7,684**	8,012
Total liabilities	**46,462**	**48,110**
Net assets:		
Without donor restrictions		
Undesignated	**40,573**	224,548
Designated	**–**	56,215
Total without donor restrictions	**40,573**	280,763
With donor restrictions	**958**	615
Total net assets	**41,531**	281,378
Total liabilities and net assets	**$ 87,993**	$ 329,488

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

Consolidated Statements of Operations and Changes in Net Assets

	Year Ended September 30	
	2021	**2020**
	(In Thousands)	
Revenue and other support without donor restrictions:		
Federal, state, and local financial awards	**$ 86,480**	$ 82,527
Net client service fees	**20,590**	17,850
Vocational service contracts	**192,130**	188,605
Contract revenue	**30,415**	30,216
Other fees and support	**497**	489
In-kind services	**1,152**	1,133
Management fees	**134**	542
Contributions	**670**	474
Other	**245**	340
Total revenues and other support without donor restrictions	**332,313**	322,176
Expenses:		
Salaries and wages	**125,849**	120,613
Fringe benefits	**40,604**	34,170
Building occupancy	**6,629**	7,287
Professional fees	**12,590**	12,096
Contract medical services	**17,281**	16,520
Travel	**2,189**	2,209
Equipment costs	**4,177**	3,859
Food services	**2,498**	2,895
Medical/pharmacy services	**11,093**	8,937
Subcontracted services	**63,257**	72,954
Subsidy payments	**29,427**	26,552
Personal welfare	**2,626**	2,376
Insurance	**1,124**	864
Interest	**70**	106
Donated items	**1,032**	1,014
Depreciation	**2,889**	3,037
Other operating expenses	**5,858**	5,285
Total expenses	**329,193**	320,774
Income from operations	**3,120**	1,402
Nonoperating gains:		
Investment income	**7,756**	5,571
Weather event income (expenses)	**137**	(391)
Allocated share of Pool's net unrealized gains on trading securities	**12,634**	2,900
Total nonoperating gains	**20,527**	8,080
Excess of revenues, other support, and gains over expenses and losses	**23,647**	9,482

Lakeview Center, Inc. and Subsidiaries

Consolidated Statements of Operations and Changes in Net Assets (continued)

	Year Ended September 30	
	2021	**2020**
	(In Thousands)	
Net assets without donor restrictions		
Excess of revenues, support, and gains over expenses and losses	**$ 23,647**	$ 9,482
Other changes in unrestricted net assets	**(262,200)**	–
Change in interest in net assets of recipient organization	**(1,637)**	(419)
Change in net assets without donor restrictions	**(240,190)**	9,063
Net assets with donor restrictions		
Change in restricted foundation fund	**958**	–
Change in interest in net assets of recipient organization	**(615)**	(16)
Change in net assets with donor restrictions	**343**	(16)
Change in net assets	**(239,847)**	9,047
Net assets at beginning of year	**281,378**	272,331
Net assets at end of year	**$ 41,531**	$ 281,378

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

Consolidated Statements of Cash Flows

	Year Ended September 30	
	2021	**2020**
	(In Thousands)	
Operating activities		
Change in net assets	**$ (239,847)**	$ 9,047
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	**2,886**	2,995
Gain on sale and retirement of property and equipment	**3**	42
Allocated share of Pool's net unrealized (gains) losses on trading securities	**(12,634)**	(2,900)
Change in interest in net assets of related organization	**2,252**	435
Changes in operating assets and liabilities:		
Change in investments	**210,207**	–
Client accounts receivable	**39**	19
Governmental funding sources receivable	**4,618**	(6,693)
Vocational service contracts receivable	**10,171**	334
Other accounts receivable	**(601)**	2,366
Inventories	**143**	(170)
Prepaid expenses	**157**	146
Other assets	**85**	470
Accounts payable	**(10,849)**	5,768
Accrued liabilities	**4,724**	2,163
Compensated absences	**(750)**	1,068
Net cash (used in) provided by operating activities	**(29,396)**	15,090
Investing activities		
Purchases of property and equipment	**(2,505)**	(2,818)
Purchases of investments	**(38,495)**	(50,949)
Sales of investments	**20,080**	43,654
Net cash used in investing activities	**(20,920)**	(10,113)

Continued on next page

Lakeview Center, Inc. and Subsidiaries

Consolidated Statements of Cash Flows (continued)

	Year Ended September 30	
	2021	**2020**
	(In Thousands)	
Financing activities		
Repayments of long-term debt	**$ (766)**	$ (160)
Net repayments from (to) affiliated organization	**18,495**	(2,736)
Net cash provided by (used in) financing activities	**17,729**	(2,896)
Net change in cash, restricted cash and cash equivalents	**(32,587)**	2,081
Cash, restricted cash and cash equivalents at beginning of year	**57,265**	55,184
Cash, restricted cash and cash equivalents at end of year	**$ 24,678**	$ 57,265
Supplemental disclosure of cash flow information		
Interest paid	**$ 70**	$ 106

See accompanying notes.

1. Organization and Summary of Significant Accounting Policies

Organization

Lakeview Center, Inc. (the Center), a nonprofit organization, was incorporated in 1954, as Community Mental Health Center of Escambia County, Inc. The mission of the Center, including all of its subsidiaries, is to help people through life's journey by providing behavioral health services, vocational services, and child protective services. The Center was an affiliate of Baptist Health Care Corporation (BHCC) under an affiliation agreement in which BHCC was the sole member of the Center. This arrangement terminated on September 30, 2021 when the Center was purchased by LCI II, Inc., now the sole member of the Center.

Lakeview Place, Inc. and CMHC Hernandez House, Inc. are U.S. Department of Housing and Urban Development (HUD) multi-unit dwellings owned by the Center, that provide housing facilities and services to people diagnosed with mental illness. The contract for CMHC Hernandez House, Inc. ended September 30, 2021. Subsequent to September 30, 2021, operations will be included in the Center operations. Lakeview Villa, Inc. is a HUD apartment complex owned by the Center that provides low-cost housing facilities and services to persons with chronic mental illness.

The Center acquired Chautauqua Healthcare Services, Inc., a small regional behavioral health agency in Walton County, FL on March 31, 2019. This allowed the Center to expand throughout the four county Region.

On September 30, 2021 the Center was acquired by LCI II, Inc. pursuant to the Member Substitution Agreement. LCI II, Inc. purchased the sole corporate membership in the Center from BHCC for $28,327.

In connection with the acquisition of the Center on September 30, 2021, the Center considered the guidance outlined in Financial Accounting Standards Board Accounting Standards Update No. 2014-17 (ASU 2014-17), *Business Combinations (Topic 805): Pushdown Accounting.* ASU 2014-17 permits an acquired entity to elect the option to apply pushdown accounting in the reporting period in which the change-in-control event occurs. An acquired entity should determine whether to elect to apply pushdown accounting for each individual change-in-control event in which an acquirer obtains control of the acquired entity. An election to apply pushdown accounting in a reporting period after the reporting period in which the change-in-control event occurred

1. Organization and Summary of Significant Accounting Policies (continued)

should be considered a change in accounting principle in accordance with Topic 250, *Accounting Changes and Error Corrections*. If pushdown accounting is applied to an individual change-in-control event, that election is irrevocable.

The Company elected not to apply pushdown accounting relating to the September 30, 2021 acquisition of the Center. As a result, the Center did not establish a new basis of accounting for the individual assets and liabilities of the acquiree by applying the guidance in other Subtopics of Topic 805 and did not recognize goodwill that arises because of the application of pushdown accounting in these separate consolidated financial statements.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of Lakeview Center, Inc. and its related entities: Global Connections to Employment, Inc.; Chautauqua Healthcare Services, Inc.; Lakeview Villa, Inc.; Lakeview Place, Inc.; and CMHC Hernandez House, Inc., as those entities are controlled by the same management and share economic interests. All inter-entity transactions have been eliminated in consolidation. See Note 16 for summary financial data for these related entities.

Operating and Nonoperating Activities

The Center's primary mission is to provide a broad range of behavioral health services, vocational services, and child protective services to citizens of the region and nationally, across 12 states and the District of Columbia. Activities directly associated with the furtherance of this purpose are considered to be operating activities. Other activities that result in gains or losses unrelated to the Center's primary mission are considered nonoperating. Nonoperating gains and losses include income and losses from investments and earnings on investments.

Use of Estimates

The preparation of these consolidated financial statements in conformity with accounting principles generally accepted in the United States (GAAP) requires management to make estimates and assumptions. These estimates and assumptions affect certain reported amounts of assets and liabilities at the date of the consolidated financial statements and revenues and expenses recognized during the reporting period. Accordingly, actual results may differ from those estimates.

1. Organization and Summary of Significant Accounting Policies (continued)

Net Assets

The Center reports information regarding financial position and activities according to two classes of net assets: with and without donor restriction. Net assets are classified based on the existence or absence of donor-imposed restrictions, if any, that may or may not be met by actions of management or by the passage of time.

The net asset categories reflected in the accompanying consolidated financial statements are as follows:

- *Without donor restriction*– Net assets that are free of donor-imposed restrictions, including all revenues, expenses, gains, and losses that are not changes in net assets with donor restrictions

- *With donor restriction* – Net assets whose use by the Center is limited by donor-imposed stipulations that may or may not expire by passage of time or that can or cannot be fulfilled or removed by action of the Center pursuant to those stipulations.

Contributions

In fiscal year ended September 30, 2020, the Center recorded contributions received on its behalf by Baptist Health Care Foundation, an affiliated fundraising foundation, as being with or without donor restriction depending on the existence and/or nature of any donor restrictions. Those funds were transferred to the Center in fiscal year 2021 and contributions are now received directly.

Cash Equivalents

The Center considers all highly liquid investment instruments with maturities of three months or less when purchased to be cash equivalents. Highly liquid debt instruments with original maturities of three months or less that are included as part of the investment portfolio are excluded from cash equivalents as they are commingled with longer-term investments. Cash deposits are federally insured in limited amounts.

1. Organization and Summary of Significant Accounting Policies (continued)

The following table provides a reconciliation of cash, cash equivalents, restricted cash, and restricted cash equivalents reported within the consolidated balance sheets that sum to the total of the same such amounts shown in the consolidated statements of cash flows.

	September 30	
	2021	**2020**
Cash and cash equivalents	**$ 24,678**	$ 53,907
Restricted cash included in investments limited as to use	**–**	3,358
Cash, cash equivalents, restricted cash, and restricted cash equivalents shown in the statement of cash flows	**$ 24,678**	$ 57,265

Investments and Investment Income

Investments consisted primarily of the Center's participation in the BHCC investment pool (the Pool), participants in which include certain subsidiaries of BHCC. The Pool's investments in equity securities with readily determinable values and debt securities are stated at fair value. The Center's allocated investment income or loss (including realized and unrealized gains and losses over expenses unless the income is restricted by donor or law. The Center accounts for investment transactions on a settlement-date basis.

The Pool invests in alternative investments (primarily hedge funds and a real estate investment fund) through partnership investment trusts. These alternative investments provide the Pool with a proportionate share of investment gains and losses. The partnership investment trusts generally contract with a manager who has full discretionary authority over investment decisions. The Pool accounts for its ownership interests in these alternative investments under the equity method. Upon the disaffiliation with BHCC, all pool investments remained with BHCC.

Net Client Service Revenue and Accounts Receivable

The Center has agreements with third-party payors that provide for payments to the Center at amounts different from its established rates. Payment arrangements include prospectively determined rates per service, reimbursed costs, discounted charges, and per diem payments. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

1. Organization and Summary of Significant Accounting Policies (continued)

Allowance for Uncollectible Accounts

Accounts receivable are written off after collection effort has been followed in accordance with the Center's policies. Accounts written off as uncollectible are deducted from the allowance for uncollectible accounts and subsequent recoveries are added. Periodically, management assesses the adequacy of the allowance for uncollectible accounts based upon historical write-off experience by payor category. The results of this review are then used to make any modifications to the provision for bad debts to establish an appropriate allowance for uncollectible receivables.

Contract and Other Receivables

Receivables for contracted services are typically deemed wholly collectible as they are due from governmental units, grantors, and third-party paying agencies.

Inventories

Inventories (primarily pharmaceutical and food) are stated at the lower of cost (average cost method) or net realizable value using the first-in, first-out method.

Investments Limited as to Use

Investments limited as to use included assets designated by the Board of Directors (the Board) for future capital improvements, including amounts required to be set aside for capital improvements under contracts between the Center's related entities and HUD; amounts as indicated by regulatory requirements, including DUI state-licensed programs, Agency for Health Care Administration (AHCA), Office of Insurance Regulation, and HUD; and amounts for other uses as specified by the Board. With the exception of investments designated due to regulatory requirements, the Board retains control and may, at its discretion, subsequently use these assets for other purposes. The Board lifted this requirement in fiscal year 2021.

1. Organization and Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment acquisitions are recorded at historical cost. Property and equipment donated to the Center are recorded at fair value at the date of receipt. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method. Estimated useful lives of depreciable assets are as follows:

Buildings	40 years
Furniture and equipment	3–7 years
Building and land improvements	10–20 years

Compensated Absences

Employees are entitled to accumulate a limited amount of earned but unused annual leave. Accordingly, the Center records an accrual for earned, unused, vested annual leave in accordance with the Center's policy. Upon separation from the Center, employees are entitled to this amount of unused vested leave.

Net Client Service Fees

The Center has agreements with third-party payors that provide for payments to the Center at amounts different from its established rates. Payment arrangements include prospectively determined rates per completion of service, reimbursed costs, and discounted charges. Net client service fees are reported at the estimated net realizable amounts from clients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors.

The Center accepts clients in immediate need of care, regardless of their ability to pay, and serves certain clients whose care costs are not paid at established rates, including those sponsored under government programs such as Medicare and Medicaid, those sponsored under private contractual agreements, charity clients, and other uninsured clients who have limited ability to pay. The Center recognizes client service fee revenue associated with clients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured clients who do not qualify for charity care, revenue is recognized on the basis of discounted rates in accordance with the Center's policy.

1. Organization and Summary of Significant Accounting Policies (continued)

A summary of the payment arrangements with major third-party payors follows:

Medicare – Client services rendered to Medicare program beneficiaries are reimbursed under a fee-for-service methodology.

Medicaid – Client mental health and substance abuse services rendered to Medicaid program beneficiaries are reimbursed under a capitated arrangement.

Other – The Center has also entered into payment agreements with certain insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Center under these agreements includes prospectively determined rates and discounts from established charges.

Charity Care

Quality care is provided to all persons requiring immediate treatment regardless of their ability to pay. An individual is classified as a charity client by reference to certain established policies of the Center. Essentially, these policies define charity services as those services for which no payment is anticipated. In assessing a client's ability to pay, the Center utilizes the most recently published federal poverty income guidelines, but also includes certain cases where incurred charges are significant when compared to income. These charges are subtracted in the net client service fees calculation.

The Center estimates the direct and indirect costs of providing charity care by applying a cost to gross charges ratio to the gross uncompensated charges associated with providing charity care to clients. The cost of providing charity care was $5,206 and $5,149 for the years ended September 30, 2021 and 2020, respectively.

Medicaid Managed Medical Assistance Contract Revenue

The Center is licensed as a prepaid limited health services organization pursuant to Chapter 636, *Florida Statutes*. Effective August 1, 2014, the Center, doing business as Access Behavioral Health, was awarded contracts with the Medicaid Managed Medical Assistance Plan (the MMA Plan). The Center receives a per-member per-month rate to provide mental health and substance

1. Organization and Summary of Significant Accounting Policies (continued)

abuse services to an annual average of 110,000 Medicaid beneficiaries in Florida's Regions 1 and 2. Amounts received are recognized as contract revenue during the period in which the Center is obligated to provide services to beneficiaries. Approximately $30,415 and $30,216 was recognized as revenue under the MMA Plan during the years ended September 30, 2021 and 2020, respectively.

Medicaid Managed Medical Assistance Plan Costs

The Center is directly responsible for providing mental health and substance abuse services to beneficiaries residing in Escambia, Santa Rosa, and Walton counties, representing approximately 62% of the covered lives under the MMA Plan. The Center has entered into subcontracts with three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in the other counties in these Regions. These subcontracts are typically on a full-risk capitated basis. However, one sub provider was under a fee-for-service contract for the majority of FY20. The mental health services covered under the MMA Plan are generally the same as those covered under the Medicaid fee-for-service program. Covered services include inpatient psychiatric care, outpatient care, substance abuse, and physician services. The majority of services for which the Center is directly responsible is provided within its own service delivery system; however, some services are contracted for on a fee-for-service basis with local area hospitals and providers. A provision has been made for these services rendered but not reported as of September 30, 2021 and 2020.

Interest in Net Assets of Recipient Organization

Interest in net assets of recipient organization represents contributions received on behalf of the Center by Baptist Health Care Foundation, as well as any gains or losses experienced on the investment of those contributions. These funds held by the Foundation were transferred to the Center prior to the disaffiliation.

Income Taxes

The Center and its related entities are exempt from federal income taxes under Section 501(a) as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and are also exempt from state income taxes.

1. Organization and Summary of Significant Accounting Policies (continued)

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740, *Income Taxes*, prescribes the accounting for uncertainty in income tax positions recognized in financial statements. ASC Topic 740 provides guidance for recognition threshold and measurement attributes for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. There were no material uncertain tax positions as of September 30, 2021 or 2020.

Cost Allocation

The Center uses several methods to allocate organization and overhead costs among program and support areas. Workers' compensation is allocated based on industry standard rates and salary expense. Unemployment, and administrative costs have personnel expense as their basis. Health plans are allocated based on plan participation. Property and auto insurances are allocated proportionately among those who benefit from the asset covered. General liability uses a staff-based allocation.

Recent Accounting Pronouncements

In September 2020, the FASB issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (ASU 2020-07). The amendments in ASU 2020-07 require contributed nonfinancial assets to be presented as a separate line item in the statement of activities, apart from contributions of cash and other financial assets, as well as disclosures to provide greater transparency on the contributed nonfinancial assets. ASU 2020-07 should be applied on a retrospective basis and is effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. Management is currently evaluating the impact of ASU 2020-07 on the Center's consolidated financial statements.

In March 2020, the FASB issued ASU No. 2020-04, *Reference Rate Report (Topic 848) Facilitation of the Effects of Reference Rate Reform on Financial Reporting* (ASU 2020-04). The amendments in ASU 2020-04 provide optional expedients and exceptions for applying GAAP to contracts, hedging relationships, and other transactions that reference LIBOR or another reference rate expected to be discontinued because of reference rate reform. ASU 2020-04 is effective as of March 12, 2020 through December 31, 2022. Management is currently evaluating the impact of ASU 2020-04 on the Center's consolidated financial statements.

1. Organization and Summary of Significant Accounting Policies (continued)

In January 2020, the FASB issued ASU No. 2020-01, *Investments-Equity Securities (Topic 321), Investments-Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815)* (ASU 2020-01). The amendments in ASU 2020-01 clarify certain interactions between the guidance to account for certain equity securities under Topic 321, the guidance to account for investments under the equity method of accounting in Topic 323, and the guidance in Topic 815, which could change how an entity accounts for an equity security under the measurement alternative. ASU 2020-01 is effective for fiscal years beginning after December 15, 2020, and interim periods within those fiscal years. Management is currently evaluating the impact of ASU 2020-01 on the Center's consolidated financial statements.

In December 2019, the FASB issued ASU No. 2019-12, *Income Taxes (Topic 740) Simplifying the Accounting for Income Taxes* (ASU 2019-12). The amendments in ASU 2019-12 simplify the accounting for income taxes by removing certain exceptions to the general principles in Topic 740, and also improve consistent application of and simplify GAAP for other areas of Topic 740 by clarifying and amending existing guidance. ASU 2019-12 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2020. Management is currently evaluating the impact of ASU 2019-12 on the Center's consolidated financial statements.

In August 2018, the FASB issued ASU No. 2018-14, *Compensation – Retirement Benefits – Defined Benefit Plans* (ASU 2018-14). The amendments in ASU 2018-14 modify the disclosure requirements for employers that sponsor defined benefit pension or other postretirement plans. ASU 2018-14 is effective for fiscal years ending after December 15, 2020. Management is currently evaluating the impact of ASU 2018-14 on the Center's consolidated financial statements.

In March 2017, the FASB issued ASU No. 2017-07, *Compensation-Retirement Benefits* (ASU 2017-07). The amendments in ASU 2017-07 require that an employer report the service cost component of the net periodic benefit cost in the same line item as other employee compensation costs. The other components of net benefit cost will be required to be presented in the income statement separately from the service cost component and outside of any subtotal of operating income (i.e., in non-operating income). ASU 2017-07 is effective for annual periods beginning after December 15, 2018, and interim periods within annual periods beginning after December 15, 2019. The adoption of ASU No. 2017-07 did not have a material impact to the Center's consolidated financial statements.

1. Organization and Summary of Significant Accounting Policies (continued)

In June 2016, the FASB issued ASU No. 2016-13, *Financial Instruments – Credit Losses (Topic 326), Measurement of Credit Losses on Financial Instruments*, which changes how entities will account for credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The new standard replaces today's 'incurred loss' model with an 'expected credit loss' model that requires consideration of a broader range of information to estimate expected credit losses over the lifetime of the asset. The standard is effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. In April 2019, the FASB issued ASU 2019-04, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments* (ASU 2019-04), which updates, clarifies, and improves various aspects of ASU 2016-13. In November 2019, the FASB issued ASU 2019-11, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses*, which clarifies and addresses specific issues about certain aspects of the amendments in ASU 2016-13. Management is currently evaluating the impact that adoption may have on the Center's consolidated financial statements.

2. Cash and Investments

The composition of cash, investments, and investments limited to use is as follows:

	September 30	
	2021	**2020**
Interest in the Pool	**$ –**	$ 141,844
Cash and cash equivalents	**24,678**	53,907
U.S. corporate obligations	**–**	18,163
U.S. treasury and government agencies obligations	**–**	18,057
Other	**277**	4,729
	$ 24,955	$ 236,700

2. Cash and Investments (continued)

The investments included in the Pool comprised the following:

	September 30	
	2021	**2020**
Equity securities and mutual funds that invest in equity securities	**–%**	14%
Mutual funds that invest in fixed-income securities	**–**	13
Alternative investments	**–**	25
Cash and cash equivalents	**–**	7
U.S. treasury and government agencies obligations	**–**	4
U.S. corporate obligations	**–**	34
Mortgages and other asset-backed securities	**–**	3
	–%	100%

Investment income comprised the following:

	Year Ended September 30	
	2021	**2020**
Excess of revenue, support, and gains over expenses and losses:		
Investment return included in nonoperating gains:		
Interest and dividend income	**$ 322**	$ 2,173
Allocated share of Pool's:		
Investment income	**2,125**	2,557
Realized gains on sales of securities	**5,309**	841
Net unrealized gains on trading securities	**12,634**	2,900
	$ 20,390	$ 8,471

3. Concentrations of Credit Risk

The Center receives client service fees revenue from three primary sources: Medicaid and Medicare, other third-party payors, and client payments. The following indicates the applicable percentages of accounts receivable from those sources:

	September 30	
	2021	**2020**
Medicaid and Medicare	**28%**	32%
Other third-party payors	**65**	59
Client payments	**7**	9
	100%	100%

4. Property and Equipment

Major classifications of property and equipment are summarized as follows:

	September 30	
	2021	**2020**
Buildings and improvements	**$ 35,995**	$ 34,917
Furniture and equipment	**18,997**	23,827
Land	**3,863**	3,327
Construction-in-progress	**216**	347
	59,071	62,418
Less accumulated depreciation	**(33,687)**	(36,650)
	$ 25,384	$ 25,768

5. Long-Term Debt

Long-term debt consists of the following:

	September 30 2021	2020
Note payable to Bank of America, interest at 4.68%, monthly payments of $12,921 including interest, secured by real property and assignments of leases and rents, maturing December 2025. This debt was paid in full in 2021.	**$ –**	$ 720
Note payable to HUD, interest at 9.0%, monthly payments of $5,000 including interest, secured by real property, maturing May 2032	**422**	444
Note payable to HUD, interest at 8.375%, monthly payments of $2,000 including interest, secured by real property, maturing March 2032	**161**	170
Note payable to HUD, interest at 9.25%, monthly payments of $1,000 including interest, secured by real property, maturing October 2021	–	15
	583	1,349
Less current portion	**(35)**	(170)
	$ 548	$ 1,179

Following are maturities of long-term debt for each of the next five years and thereafter:

	Amount
Year ending September 30:	
2022	$ 35
2023	38
2024	41
2025	45
2026	49
Thereafter	375
	$ 583

5. Long-Term Debt (continued)

The Center added debt in fiscal year 2019 as part of the Chautauqua Healthcare Services (CHCS) acquisition. The note payable to Bank of America was $720 at September 30, 2020. Bank of America made no changes to the loan as a result of the acquisition. This note was paid in full during fiscal year 2021.

During fiscal year 2010, Baptist Hospital, Inc. (Baptist), an affiliate of BHCC, issued $194,000 in bonds (the Bonds) through the Escambia County Health Facilities Authority (the Authority) to extinguish previously issued bonds; to pay or reimburse Baptist for the cost of acquiring, constructing, and equipping certain capital projects; to pay the related cost of issuance; and to fund a debt service reserve and capitalized interest fund. The Bonds are limited obligations of the Authority, payable principally from the receipts of loan agreements between the Authority and Baptist. The Bonds are secured by a gross revenue pledge of Baptist and a mortgage on the Gulf Breeze Hospital (an affiliate of BHCC) campus. Baptist and the Center comprise the Combined Group under a Master Trust Indenture, and the Center, as a restricted affiliate under the Master Trust Indenture, agrees to be bound by its terms but is not directly liable for obligations issued under the Master Trust Indenture. The Master Trust Indenture requires certain covenants and reporting requirements to be met by the Combined Group. The total amount of the Bonds outstanding, net of unamortized issue costs and unamortized bond discount, is $118,402 at September 30, 2021. The investments the Center held as an affiliate and as part of the Obligated Group were transferred to BHCC as part of the disaffiliation. The Center is no longer part of the Obligated Group.

2020 Health Facilities Revenue Bonds

In February 2020, $542,660 of Health Facilities Revenue Bonds, Series 2020A (the 2020A Bonds) and $67,645 of Health Facilities Taxable Revenue Bonds, Series 2020B (the 2020B Bonds), were issued by the Escambia County Health Facilities Authority (the Authority) on behalf of BHCC at fixed rates ranging from 3.0% to 5.0% for the 2020A Bonds, and 3.6% for the 2020B Bonds. The proceeds are primarily to pay or reimburse BHCC for costs incurred in the construction of a new flagship hospital, to refund certain other debt, to pay a portion of interest on the 2020A Bonds, and to pay certain expenses in connection with issuance.

5. Long-Term Debt (continued)

The 2020A and 2020B Bonds are limited obligations of the Authority payable from payments received by the Bond Trustee under loan agreements between the Authority and the Obligated Group. Under a Master Trust Indenture, the Obligated Group consists of substantially all of BHCC, excluding Ventures and certain joint ventures and subsidiaries of Baptist. The 2020A and 2020B Bonds are secured by a pledge of the unrestricted receivables of each member of the Obligated Group. The Master Trust Indenture requires certain covenants and reporting requirements to be met by the Obligated Group. All covenants were complied with for the year ended September 30, 2021. The investments the Center held as an affiliate and part of the Obligated Group were transferred to BHCC as part of the disaffiliation. The Center is no longer part of the Obligated Group.

6. Leases

On October 1, 2019, the Center adopted FASB's ASU 2016-02, *Leases*, electing to apply the optional transition method, which allows entities to forgo comparative reporting requirements. For leases that commenced before the effective date of ASU 2016-02, the Center elected the package of transition provisions available that allowed carryforward of the historical assessment of (1) whether contracts are or contain leases, (2) lease classification for any expired leases and (3) initial direct costs. In addition, the Center does not separate lease and non-lease components.

The Center's leases are primarily for real estate. The Center determines if an arrangement is a lease at contract inception. Lease assets and lease liabilities are recognized based on the present value of the lease payments over the lease term at the commencement date. Because most of the leases do not provide an implicit rate of return, the Center used a risk-free rate based on the daily treasury yield curve at lease commencement in determining the present value of lease payments.

Most leases include one or more options to renew, with renewal terms that can extend the lease term from months to years. The exercise of such lease renewal options is generally at the Center's sole discretion. For purposes of calculating lease liabilities, lease terms include options to extend or terminate the lease when it is reasonably certain that option will be utilized.

Leases with a lease term of 12 months or less at commencement are not recorded on the consolidated balance sheets. Lease expense for these arrangements is recognized on a straight-line basis over the lease term.

6. Leases (continued)

Operating leases consist of the following:

	September 30 2021	2020
Operating leases		
Operating lease assets	**$ 9,170**	$ 9,816
Current portion of operating lease obligation	**$ 1,971**	$ 2,271
Operating lease obligation, less current portion	**7,684**	8,012
Total operating lease liabilities	**$ 9,655**	$ 10,283

Lease expense for lease payments is recognized on a straight-line basis over the lease term. The components of lease expense are as follows:

	September 30 2021	2020
Operating lease expense	**$ 2,341**	$ 3,016
Short-term lease expense	**316**	170
Total lease expense	**$ 2,657**	$ 3,186

Lease term and discount rate are as follows:

	September 30 2021	2020
Weighted-average remaining lease terms:		
Operating leases	**10.35 years**	6.1 years
Weighted-average remaining lease terms:		
Operating leases	**3.76%**	1.6%

6. Leases (continued)

The following table summarizes the maturity of lease liabilities under operating leases for the next five years and the years thereafter, as of September 30, 2021:

	Operating Leases
2022	$ 2,111
2023	1,885
2024	1,756
2025	1,423
2026	1,081
Thereafter	1,873
Total lease payments	10,129
Less: imputed interest	474
Total lease liabilities	$ 9,655

Supplemental cash flow information related to leases are as follows:

	September 30	
	2021	**2020**
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	**$ 2,341**	$ 2,950
Lease assets obtained in exchange for new operating lease liabilities	**–**	–

6. Leases (continued)

The estimated future minimum lease payments under noncancellable operating leases at September 30, 2021 consisted of the following:

2022	$ 2,111
2023	1,885
2024	1,756
Thereafter	4,377
	$ 10,129

Rent expense for the years ended September 30, 2021 and 2020, amounted to $2,657 and $3,180, respectively.

7. Sources of Revenue

Federal, State, and Local Financial Awards

The Center receives funding from several Government and other agencies to provide behavioral health and child protective services to clients in our four-county region. This revenue is predominantly deemed to be unconditional contribution revenue and not governed under the ASC 606 guidance. The contractual obligations with these payors are met as services are provided. These contracts are billed monthly. The Center expects to be paid for all services provided. Adjustments are made as they arise for any services that will not be reimbursed.

Net Client Service Revenue

The Center's client service revenues generally relate to contracts with clients in which the performance obligation is to provide behavioral health care services. Revenues are recorded during the period the obligations are satisfied. The obligations are generally satisfied over a day or more for residential or inpatient programs or less for outpatient services. The contractual relationships with clients often involve a third-party payor and the transaction prices for the services provided are dependent upon the terms provided by or negotiated with the third-party payors. The payment arrangements with third party payers for services provided to clients are typically for rates lower than the customary and standard fees. The differences in these rates are considered to be explicit price concessions.

7. Sources of Revenue (continued)

Client service revenue is based upon the estimated amounts expected to be received from the clients and any third-party payors. Explicit price concessions are estimated at the time revenue is recorded and may be adjusted in future periods, as final settlements are determined. The Center elected to use the portfolio approach to assess collectability due to the large volume of similar contracts with similar classes of customers. The effect of applying the portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all contracts (which are at the patient level) by the particular payor or group of payors will result in the recognition of the same amount of patient service revenue as applying the analysis at the individual patient level.

Net client service fee revenue is not recognized for those clients that qualify for charity under the Center's charity care policies. For all others, service fee revenue, net of explicit price concessions and other deductions recognized from major payor sources is as follows:

	Year Ended September 30	
	2021	**2020**
Third-party payors, net of deductions	**$ 15,778**	$ 14,923
Self-pay clients, net of deductions	**4,812**	2,927
	$ 20,590	$ 17,850

Revenues from the Medicare and Medicaid programs accounted for approximately 43% and 38% of the Center's net client service fees for the years ended September 30, 2021 and 2020, respectively. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount. Changes in the Medicare and Medicaid programs and the reduction of funding levels could have an adverse impact on the Center.

Vocational Service Contracts

The Center's vocational service revenues generally relate to contracts with federal, state or local customers in which the performance obligation is to provide various "bundled" type services to our customers. The Center has contractual obligations to provide services as outlined in the statement of work within each formal contract. Although the services within each business line are

7. Sources of Revenue (continued)

distinct, they are bundled services transferred consecutively on a monthly basis as a line of business. The lines of business consist of business services, custodial services, food services, facilities maintenance, health care environmental services, information technology, as well as employment support services. The performance obligations for vocational contracts are spelled out in the contract either in the performance work statement or other applicable section of the contract. These bundled services are invoiced each month at the contract price over the life of the contract period. Revenues for these services are recognized on a monthly basis as the services are performed. A summary for the years ended September 30, 2021 and 2020 is presented below:

	2021	2020
Federal	**$ 185,059**	$ 180,541
State	**1,089**	1,220
Local	**6,021**	6,784
Other	**(31)**	60
	$ 192,138	$ 188,605

Each distinct service is satisfied over time and the measurement of progress toward satisfaction of the performance obligation is the same for each of the services in the series (monthly services) in accordance with the contracts in place. Each contract for the above series of services (business line) delivers the services over an annual or multi-year period and is measured monthly, consistent with the billing for these services. Each line of business is considered a series of distinct services performed and treated as a single performance obligation that is set each month as services are provided.

The monthly payment and methodology are fixed in each contract. All business lines and other services in each contract are valued at their standalone value of the service in the contract. There are no instances where a service or product is provided at no value or a value below its standalone value (discounted) as stated in a contract. Each business line has a fixed price that is recognized over the period the performance obligation is met. Contracts with time and materials (T&M) provisions have the hourly rate and materials recorded at their standalone value and are not discounted as a part of the overall contract. As nearly all contracts are with government/state organizations, collectability is assured as we have nearly no history of uncollectable amounts for services rendered. As such, no variable consideration is included in the determination of the transaction price for each contract.

7. Sources of Revenue (continued)

Contract Revenue

The Center as a managed care provider receives payments under an agreement with Medicaid Managed Healthcare prepaid health plans (MMA plans), which obligates the Center to stand ready to provide or obtain services for qualified beneficiaries (individuals who enroll with an MMA plan). The qualified beneficiaries sign up with the MMA plans to participate in such a health plan. These payments are referred to as capitation fees. The payment is calculated using a per member per month rate (PMPM rate) for each qualified beneficiary.

The Center has two performance obligations related to Managed Care contract revenue that are both paid through capitation revenues – administrative services and behavioral healthcare services.

The first is the administrative services component of the MMA Plan in the amount of 12.5% of the capitation revenue which is for the administrative, recordkeeping and other services of the plan activities. All these services are not considered distinct individually but are a series of services delivered simultaneously each month as a single performance obligation. Like the capitation revenue described above and below for providing healthcare services, the administrative services are also stand ready obligations recognized over time.

The second performance obligation is for healthcare services as detailed above. These are stand ready performance obligations and although may incorporate several different lines of services are deemed a single performance obligation delivered over time as measured each month.

Transaction price considerations include monthly capitation payment, retroactive adjustments, incentive payments and other risk pool adjustments.

The capitation fees do not vary with of the volume of behavioral health services provided and are exclusive of any client copayments or deductibles under their respective plans. Therefore, the Center bears the risk of providing goods and services or contracting for services that the beneficiary is entitled to receive.

In addition to the capitation fees, the amount of contract revenue may be affected by factors such as reinsurance recoveries, retroactive adjustments for member eligibility, risk pools adjustments such as financial incentives and quality targets, and other adjustments. The Company has concluded that based on the immaterial nature of the adjustments no variable consideration need be included in the transaction price related to the capitation fees.

7. Sources of Revenue (continued)

The contracts specify that 12.5% of the capitation fees are related to administrative services and 87.5% of the fees are related to the remaining healthcare services therefore the Center has allocated the transaction price to the two performance obligations based on the terms of the contract.

Capitation arrangements represent a stand-ready obligation to provide services to qualified beneficiaries. The Center recognizes monthly capitation fees as Managed Care contract revenue over time when the periods for which the qualified beneficiary is entitled to services are completed.

8. In-Kind Contributions

In-kind contributions and expenses represent the value assigned to instructional services provided by Escambia County School Board educators, as well as donated prescription drugs from the State of Florida. In-kind contributions are recognized if the services or goods received (a) create or enhance non-financial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. In-kind contributions for the years ended September 30, 2021 and 2020, amounted to $1,152 and $1,133, respectively.

9. Retirement Plan

The Center provides a tax deferred annuity 403(b) retirement plan (Plan) to all eligible employees. Employees who work a minimum of 20 hours per week are eligible to participate in the Plan after completing one year of employment. Voluntary employee contributions are allowed to the extent permitted by law. The Center matched each eligible participant's pay period contribution to the Plan up to 3% of each eligible participant's compensation. In compliance with Internal Revenue Service regulations, employer contributions for eligible participants vest under a six-year graduated vesting schedule. Plan expense for the years ended September 30, 2021 and 2020, amounted to $1,632 and $1,968, respectively.

10. Support from the State of Florida Requiring Match

The Center received a substantial portion of its support from the state of Florida under grant contract number AO110 with the Florida Department of Children and Families (DCF) Substance Abuse and Mental Health Program. This contract must be renegotiated annually. The contract requires a 18.8% local match for certain community mental health services. This local match requirement has been met for both 2021 and 2020.

11. Related-Party Transactions

The Center managed West Florida Community Care Center pursuant to a contract with DCF which ended in fiscal year 2021. For the years ended September 30, 2021 and 2020, the Center received $60 and $467, respectively, for the management of that institution.

The Center had several transactions with BHCC and its affiliated entities and had a net receivable from BHCC in the amount of $627 and $11,874 at September 30, 2021 and 2020, respectively. These are included in other receivables and intercompany receivables, respectively. Although no longer affiliated, some transactions will continue for up to eighteen months post-disaffiliation as shared services are transitioned.

Additionally, the Center received $75 in management fees from BHCC for the years ended September 30, 2021 and 2020, $5,673 and $5,474 for services rendered and $39 and $433 in interest payments for the years ended September 30, 2021 and 2020, respectively, and paid $1,307 and $1,504 in management fees and other support services provided by BHCC for the years ended September 30, 2021 and 2020, respectively.

12. Net Assets

The Center's recorded other changes in net assets in fiscal year 2021 related to the disaffiliation with BHCC. Notably, $210,770 reduction in investments, $47,286 reduction in cash offset by the receipt of foundation funds and $5,209 in other intercompany transactions.

Net assets with donor restrictions as of September 30, 2021 and 2020, were $958 and $615 respectively, the majority of which relate to children's services.

13. Commitments and Contingencies

The Center carries general and professional liability insurance from an unrelated commercial insurance carrier with coverage up to $2,000 per occurrence and $4,000 in the aggregate, on a claims-made basis, and employee benefits liability insurance with coverage up to $1,000 per occurrence and $1,000 in the aggregate. In addition, the Center has an excess coverage policy.

The Center is involved in various lawsuits and claims incidental to the normal course of its operations. The Center may be liable for losses in excess of the amounts recorded at September 30, 2021; however, in the opinion of management, such potential losses would not be material to the consolidated financial statements.

13. Commitments and Contingencies (continued)

In June 2021, Global Connections to Employment (GCE), a subsidiary of LCI, was served a Civil Investigative Demand (CID) by a U.S. Attorney's Office related to potential violations of the federal civil False Claims Act connected to GCE's contracts with the Department of Defense Manpower Data Center. GCE has produced certain documents and interrogatory answers responsive to the CID.

In September 2021, GCE received a criminal matter grand jury subpoena related to the Department of Defense Manpower Data Center contract. GCE is responding and cooperating, but is not aware of details of the investigation, including how GCE is connected to the matter.

In addition to the expense of responding, government investigations can also result in monetary penalties and damages, as well as administrative sanctions such as suspension, exclusion or debarment. Due to the early nature of the investigations, it is not possible to predict the outcomes to GCE. Although GCE was part of the sale of the membership interest in LCI, BHCC has retained certain liabilities related to the investigation to the extent they arose prior to LCI sale, or arose from activity prior to the sale.

Lakeview Center, Inc. is self-insured for employees' medical insurance claims. The Center carries stop-loss insurance coverage with annual limits of $300 per participant and $13,678 in the aggregate. Global Connections to Employment, Inc. is fully insured for full time employees and self-insured for part time employees. It is the opinion of management that recorded reserves are adequate for existing and unreported claims.

The Center has established multiple irrevocable standby letters of credit: three in amounts of $250, $140, and $115 with the Center's three previous administrators for workers' compensation claims as the named beneficiaries; one each for $298, $154 and $150 with the insurance providers for the Access Behavioral Health (ABH) managed medical advantage plan; and one for $1,375 with the Center's current administrator for workers' compensation claims as the named beneficiary. The Center, under its workers' compensation policies, is responsible to pay all individual claims up to $273 each, as well as certain administration costs to its claims administrators. Should the Center default on any of these payments, the letter of credit guarantees the claims administrators' payment of any outstanding amounts.

13. Commitments and Contingencies (continued)

Line of Credit Agreements

Contingencies

Federal and State Financial Awards – The Center has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Center. In the opinion of management, such claims, if any, should not have a material adverse effect on the consolidated financial position, results of operations, or cash flows of the Center.

Unemployment Compensation – The Center reports its wages to various states for unemployment compensation purposes, as a reimbursable employer. Reimbursable employers compensate prior employees only when a claim has been made with these states. In the opinion of management, no material claims were outstanding that had not been reserved for at September 30, 2021 and 2020.

14. Fair Value Measurements

As defined in ASC Topic 820, *Fair Value Measurement,* fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC Topic 820 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement).

Certain of the Center's financial assets are measured at fair value on a recurring basis, including money market and fixed income securities. The three levels of the fair value hierarchy defined by ASC Topic 820 and a description of the valuation methodologies used for instruments measured at fair value are as follows:

Level 1 – Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market that the Center has the ability to access.

Level 2 – Financial assets and liabilities whose values are based on pricing inputs that are either directly observable or that can be derived or supported from observable data as of the reporting

14. Fair Value Measurements (continued)

date. Level 2 inputs may include quoted prices for similar assets or liabilities in non-active markets or pricing models whose inputs are observable for substantially the full term of the asset or liability.

Level 3 – Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both significant to the fair value of the financial asset or financial liability and are generally less observable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value. The Center has no financial assets with Level 3 inputs.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The fair value of the Center's financial assets measured at fair value on a recurring basis at September 30, 2021, was as follows:

	Level 1	**Level 2**	**Level 3**	**Total**
Cash and cash equivalents	**$ 24,678**	**$ –**	**$ –**	**$ 24,678**
	$ 24,678	**$ –**	**$ –**	**$ 24,678**

The fair value of the Center's financial assets measured at fair value on a recurring basis at September 30, 2020, was as follows:

	Level 1	**Level 2**	**Level 3**	**Total**
Cash and cash equivalents	$ 53,907	$ –	$ –	$ 53,907
Investments limited as to use:				
U.S. corporate obligations	–	18,163	–	18,163
U.S. treasury obligations	8,115	–	–	8,115
U.S. government agencies and sponsored entities	–	9,942	–	9,942
Other	157	4,572	–	4,729
Total investments limited as to use	8,272	32,677	–	40,949
	$ 62,179	$ 32,677	$ –	$ 94,856

14. Fair Value Measurements (continued)

As of September 30, 2021, the Center no longer had any investments in the Pool as a result of the disaffiliation with BHCC.

The fair value of the financial assets of the Pool measured at fair value on a recurring basis comprised the following at September 30, 2020:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	7%	–%	–%	7%
U.S. corporate obligations	–	34	–	34
U.S. government agencies and sponsored entities	–	4	–	4
Collateralized debt obligations	–	3	–	3
Domestic equities	14	–	–	14
Foreign equities	13	–	–	13
Other	–	25	–	25
	34%	66%	–%	100%

Financial assets are reflected in the accompanying consolidated balance sheets as follows:

	September 30 2021	2020
Interest in the Pool	$ –	$ 126,578
Investments limited as to use, at fair value	$ –	$ 40,949
Interest in the Pool	–	15,266
Total investments limited as to use	$ –	$ 56,215

The fair values of the securities included in Level 1 were determined through quoted market prices. The fair values of Level 2 financial assets consisting of U.S. government agencies and sponsored entities were determined through evaluated bid prices provided by third-party pricing services where quoted market values were not available.

14. Fair Value Measurements (continued)

The carrying values of accounts receivable, accounts payable, and accrued liabilities are reasonable estimates of their fair value due to the short-term nature of these financial instruments. The fair value of the intercompany receivable is not practicable to estimate due to the uncertainty regarding the timing of future repayments.

15. Summary Information Relating to Financially Interrelated Entities

Summary financial information of the wholly owned subsidiaries, which are included in these consolidated financial statements, is shown below. Inter-entity transactions have not been eliminated from this summary data.

	As of and for the Year Ended September 30, 2021		
	CMHC Hernandez House, Inc.	**Lakeview Villa, Inc.**	**Lakeview Place, Inc.**
Total assets	**$ 105**	**$ 286**	**$ 201**
Total liabilities	**$ 18**	**$ 450**	**$ 312**
Net assets (deficit) without donor restrictions	**87**	**(164)**	**(111)**
Total net assets (deficit)	**87**	**(164)**	**(111)**
Total liabilities and net assets without donor restrictions	**$ 105**	**$ 286**	**$ 201**
Total revenue and support	**$ 40**	**$ 143**	**$ 86**
Total expenses	**27**	**141**	**99**
Change in net assets without donor restrictions	**$ 13**	**$ 2**	**$ (13)**

15. Summary Information Relating to Financially Interrelated Entities (continued)

	As of and for the Year Ended September 30, 2020		
	CMHC Hernandez House, Inc.	**Lakeview Villa, Inc.**	**Lakeview Place, Inc.**
Total assets	$ 140	$ 307	$ 219
Total liabilities	$ 66	$ 474	$ 317
Net assets (deficit) without donor restrictions	74	(167)	(98)
Total net assets (deficit)	74	(167)	(98)
Total liabilities and net assets without donor restrictions	$ 140	$ 307	$ 219
Total revenue and support	$ 43	$ 145	$ 85
Total expenses	37	142	83
Change in net assets without donor restrictions	$ 6	$ 3	$ 2

16. Financial Assets and Liquidity Resources

As of September 30, 2021 financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on debt, and capital expenditures were as follows:

	September 30	
	2021	**2020**
Cash and cash equivalents	**$ 24,678**	$ 53,907
Short-term investments	**277**	277
Accounts receivable	**25,942**	40,169
Total financial assets	**$ 50,897**	$ 94,353

17. Coronavirus Disease 2019

Due to the global viral outbreak caused by Coronavirus Disease 2019 (COVID-19) in 2020, the Center received $68, recorded as other revenue in the accompanying consolidated statements of operations and changes in net assets, from the CARES Act Provider Relief Fund, administered by the U.S. Department of Health and Human Services (HHS). The relief fund payment terms and conditions state that the payment is only to be used to prevent, prepare for, and respond to coronavirus, and shall reimburse the recipient only for health care related expenses or lost revenues that are attributable to coronavirus. The Center received $897 and $400 from the U.S. Department of Health and Human Services and U.S. Department of Treasury, respectively in CARES funding in fiscal year 2021. The Center has largely recovered from the impact experienced in 2020.

18. Functional Classification of Expenses

The Center provides human services, including inpatient, outpatient, long term and community-based behavioral health services, child protective services, and employment for people with disabilities within its region and nationally. Administrative services include administration, finance and accounting, information technology, human resources, and other functions. Organizational expenses are allocated to program and administrative services based on the benefit received in those areas while administrative services costs are allocated to program areas based on personnel costs.

18. Functional Classification of Expenses (continued)

Expenses by functional classification for the years ended September 30, 2021 and 2020 consist of the following:

	Year Ended September 30, 2021		
	Program Services	**Administrative Services**	**Total**
Salaries and benefits	**$ 158,797**	**$ 7,656**	**$ 166,453**
Subcontracted services	**63,257**	**–**	**63,257**
Subsidy payments	**29,427**	**–**	**29,427**
Contract medical services	**17,281**	**–**	**17,281**
Professional fees	**10,874**	**1,716**	**12,590**
Medical, pharmacy and other supplies	**10,326**	**767**	**11,093**
Building occupancy	**6,187**	**442**	**6,629**
Other general, administrative and other	**20,034**	**2,429**	**22,463**
	$ 316,183	**$ 13,010**	**$ 329,193**

	Year Ended September 30, 2020		
	Program Services	**Administrative Services**	**Total**
Salaries and benefits	$ 147,675	$ 7,109	$ 154,783
Subcontracted services	72,954	–	72,954
Subsidy payments	26,552	–	26,552
Contract medical services	16,520	–	16,520
Professional fees	10,888	1,207	12,096
Medical, pharmacy and other supplies	8,883	54	8,937
Building occupancy	7,042	245	7,287
Other general, administrative and other	19,479	2,166	21,645
	$ 309,993	$ 10,781	$ 320,774

19. Subsequent Events

The Center evaluated events and transactions occurring subsequent to September 30, 2021, and through, January 6, 2022, the date the accompanying consolidated financial statements were available to be issued. During this period, there were no subsequent events that required recognition or disclosure in the accompanying consolidated financial statements with the exception of the item noted below.

Other Information

Lakeview Center, Inc. and Subsidiaries

Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited)

June 30, 2021

			SAMH COVERED SERVICES or PROJECTS																					
								Mental Health												STATE-FUNDED					
FUNDING SOURCES & REVENUES			Case Management 02	Crisis Stabilization 03	Crisis Support/ Emergency 04	Day Treatment 06	In-home & Onsite 08	Medical Services 12	Outpatient (Indiv.) 14	Outreach 15	Residential II 19	Residential III 20	Incidental Expenses 28	Outpatient Group 35	BNET A1	CAT Team B4	FACT Team B5	Mental Health Total	Case Management 02	Crisis Support/ Emergency 04	Day Treatment 06	In-home & Onsite 08
A																		B						
IA. STATE SAMH FUNDING																								
Current Year Funding																								
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F=Federal S=State F/S=Federal and State**																						
MH001	A0110	F/S										$ 346,500						$ 346,500						
MH009	A0110	F/S	$ 359,859			$ 25,726	$ 27,489	$ 2,390,903	$ 612,927					$ 58,821				$ 3,475,726						
MH018	A0110	F/S		$ 1,496,558	$ 1,090,698													$ 2,587,256						
MH073	A0170	F/S															$ 1,206,677	$ 1,206,677						
MH076	A0110	S											$ 37,657					$ 37,657						
MH0BN	A0160	F/S													$ 227,998			$ 227,998						
MH0PG	A0210	F	$ 16,251							$ 7,225								$ 23,477						
MH0TB	A0110	F									$ 165,499							$ 165,499						
MHCA2	A0240	S														$ 62,500		$ 62,500						
MHCAT	A0220	S														$ 750,000		$ 750,000						
MHCAT	A0240	S														$ 1,500,000		$ 1,500,000						
MHMCT	A0250	S			$ 1,580,846													$ 1,580,846						
MHTRV	A0110	S											$ 11,874					$ 11,874						
MS003	A0110	F/S																$ –						
MS011	A0110	F/S																$ –	$ 2,552	$ 29	$ 214,165	$ 71		
hau	A0110	F/S																$ –						
MS025	A0110	F																$ –						
MS091	A0190	F/S																$ –						
MS0F4	A0200	F																$ –						
MS0F5	A0200	F																$ –						
MS0TB	A0110	F																$ –						
MS0W4	A0200	F																$ –						
MS0W5	A0200	F																$ –						
MSCAF	A0190	S																$ –						
MSSM2	A0110	F																$ –	$ 97		$ 18,439			
MSSM3	A0110	F																$ –						
MSSOW	A0110	F																$ –						
Total Current Year Funding	[redacted]		$ 376,111	$ 1,496,558	$ 2,671,544	$ 25,726	$ 27,489	$ 2,390,903	$ 612,927	$ 7,225	$ 165,499	$ 346,500	$ 49,531	$ 58,821	$ 227,998	$ 2,312,500	$ 1,206,677	$ 11,976,010	$ 2,649	$ 29	$ 232,603	$ 71		
Carry Forward Funding																								
Expenditure Report OCA#	**Provider Subcontract#**	**Funding Source: F=Federal S=State F/S=Federal and State**																						
MH009	A0110	S							$ 122,687									$ 122,687						
MH0CN	A0110	S	$ 24,884															$ 24,884						
MHTRV	A0110	S											$ 22,913					$ 22,913						
MS003	A0110	S																$ –						
MS011	A0110	S																$ –	$ 370					
Total Carry Forward Funding	[redacted]		$ 24,884	$ –	$ –	$ –	$ –	$ –	$ 122,687	$ –	$ –	$ –	$ 22,913	$ –	$ –	$ –	$ –	$ 170,483	$ 370	$ –	$ –	$ –		
TOTAL STATE SAMH FUNDING =			$ 400,995	$ 1,496,558	$ 2,671,544	$ 25,726	$ 27,489	$ 2,390,903	$ 735,614	$ 7,225	$ 165,499	$ 346,500	$ 72,444	$ 58,821	$ 227,998	$ 2,312,500	$ 1,206,677	$ 12,146,493	$ 3,020	$ 29	$ 232,603	$ 71		
IB. OTHER GOVERNMENTT FUNDING																								
(1) Other State Agency Funding			$ 251,245	$ –	$ –	$ –	$ 14,178	$ 9,089	$ 507,014	$ 4,287	$ –	$ –	$ –	$ 3,693	$ –	$ –	$ –	$ 789,505	$ 49,184	$ –	$ 8,680	$ –		
(2) Medicaid			$ 158,330	$ 1,769,631	$ 1,567,967	$ 629,901	$ 583,544	$ 1,281,889	$ 394,299	$ –	$ 264	$ 6,887	$ –	$ 25,367	$ 871	$ 8,511	$ –	$ 6,427,462	$ –	$ 2,177	$ 45,113	$ 1,667		
(3) Local Government			$ (9,609)	$ 147,763	$ 174,661	$ 220,540	$ 1,244,787	$ 180,297	$ 125,338	$ –	$ 3,590	$ 12,902	$ –	$ 6,914	$ –	$ –	$ –	$ 2,107,185	$ –	$ 436	$ 301,572	$ 1,374		
(4) Federal Grants and Contracts			$ 57,441	$ –	$ –	$ 60,052	$ –	$ –	$ 19,794	$ –	$ –	$ –	$ –	$ 1,025	$ –	$ –	$ –	$ 138,311	$ –	$ –	$ 12,744	$ –		
(5) In-kind from local govt. only			$ –	$ –	$ –	$ –	$ 791,285	$ –	$ 4,713	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ 795,998	$ –	$ –	$ –	$ –		
TOTAL OTHER GOVERNMENT FUNDING =			$ 457,408	$ 1,917,394	$ 1,742,627	$ 910,493	$ 2,633,795	$ 1,471,274	$ 1,051,158	$ 4,287	$ 3,855	$ 19,789	$ –	$ 37,000	$ 871	$ 8,511	$ –	$ 10,258,461	$ 49,184	$ 2,613	$ 368,108	$ 3,041		
IC. ALL OTHER REVENUES																								
(1) 1st & 2nd Party Payments			$ 37,332	$ (40,748)	$ (26,175)	$ 305,460	$ 155,775	$ 1,971,948	$ 167,513	$ (6)	$ 197,886	$ 73,024	$ –	$ 17,777	$ (193)	$ 2,805	$ (14)	$ 2,862,385	$ 43	$ 141	$ 52,156	$ (3)		
(2) 3rd Party Payments (except Medicare)			$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –		
(3) Medicare			$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –		
(4) Contributions and Donations			$ 137	$ –	$ –	$ 143	$ 4,742	$ –	$ 13,792	$ –	$ –	$ 414	$ –	$ –	$ –	$ –	$ –	$ 19,227	$ 14	$ –	$ 257	$ –		
(5) Other			$ 278	$ 73	$ 70	$ 31,025	$ 18	$ 5,885	$ 41,457	$ –	$ –	$ 100	$ –	$ 26	$ (20,514)	$ –	$ –	$ 58,418	$ 32	$ (0)	$ 62	$ –		
(6) In-kind			$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –		
TOTAL ALL OTHER REVENUES =			$ 37,746	$ (40,675)	$ (26,105)	$ 336,628	$ 160,535	$ 1,977,833	$ 222,761	$ (6)	$ 197,886	$ 73,539	$ –	$ 17,803	$ (20,707)	$ 2,805	$ (14)	$ 2,940,029	$ 89	$ 141	$ 52,476	$ (3)		
TOTAL FUNDING =			$ 896,148	$ 3,373,277	$ 4,388,066	$ 1,272,847	$ 2,821,818	$ 5,840,011	$ 2,009,533	$ 11,506	$ 367,240	$ 439,828	$ 72,444	$ 113,623	$ 208,162	$ 2,323,816	$ 1,206,663	$ 25,344,983	$ 52,293	$ 2,782	$ 653,187	$ 3,110		

	Substance Abuse																		
Intervention (Indiv.) 11	Medical Services 12	Medication-Assisted Tx 13	Outpatient (Indiv.) 14	Residential II 19	Residential III 20	Inpatient Detoxification 24	TASC 27	Incidental Expenses 28	Outpatient Group 35	Prevention - Universal Direct 50	Prevention - Universal Indirect 51	FIT Team A2	Substance Abuse Total C	Total for State SAMH-Funded Covered Services or Projects (B+C) D	Total for Non-State-Funded Covered Services or Projects E	Total for All Covered Services or Projects (D+E) F	Non-SAMH Covered Services or Projects G	Total Funding (F+G) H
													$ –	$ 346,500		$ 346,500		$ 346,500
													$ –	$ 3,475,726		$ 3,475,726		$ 3,475,726
													$ –	$ 2,587,256		$ 2,587,256		$ 2,587,256
													$ –	$ 1,206,677		$ 1,206,677		$ 1,206,677
													$ –	$ 37,657		$ 37,657		$ 37,657
													$ –	$ 227,998		$ 227,998		$ 227,998
													$ –	$ 23,477		$ 23,477		$ 23,477
													$ –	$ 165,499		$ 165,499		$ 165,499
													$ –	$ 62,500		$ 62,500		$ 62,500
													$ –	$ 750,000		$ 750,000		$ 750,000
													$ –	$ 1,500,000		$ 1,500,000		$ 1,500,000
													$ –	$ 1,580,846		$ 1,580,846		$ 1,580,846
													$ –	$ 11,874		$ 11,874		$ 11,874
				$ 1,032,500	$ 445,000								$ 1,477,500	$ 1,477,500		$ 1,477,500		$ 1,477,500
$ 53,413	$ 598,015		$ 681,951				$ 117,013		$ 55,835				$ 1,723,045	$ 1,723,045		$ 1,723,045		$ 1,723,045
						$ 921,500							$ 921,500	$ 921,500		$ 921,500		$ 921,500
										$ 238,151			$ 238,151	$ 238,151		$ 238,151		$ 238,151
												$ 685,000	$ 685,000	$ 685,000		$ 685,000		$ 685,000
										$ 11,666			$ 11,666	$ 11,666		$ 11,666		$ 11,666
										$ 46,664			$ 46,664	$ 46,664		$ 46,664		$ 46,664
				$ 104,469									$ 104,469	$ 104,469		$ 104,469		$ 104,469
											$ 3,800		$ 3,800	$ 3,800		$ 3,800		$ 3,800
											$ 11,402		$ 11,402	$ 11,402		$ 11,402		$ 11,402
												$ 14,891	$ 14,891	$ 14,891		$ 14,891		$ 14,891
	$ 247,635	$ 11,565	$ 87,851					$ 380,155	$ 17,573				$ 763,315	$ 763,315		$ 763,315		$ 763,315
	$ 42,555	$ 480	$ 12,973					$ 20,890	$ 919				$ 77,816	$ 77,816		$ 77,816		$ 77,816
	$ 9,025		$ 3,383						$ 777				$ 13,184	$ 13,184		$ 13,184		$ 13,184
$ 53,413	$ 897,230	$ 12,045	$ 786,158	$ 1,136,969	$ 445,000	$ 921,500	$ 117,013	$ 401,045	$ 75,103	$ 296,481	$ 15,202	$ 699,891	$ 6,092,403	$ 18,068,413		$ 18,068,413		$ 18,068,413
													$ –	$ 122,687		$ 122,687		$ 122,687
													$ –	$ 24,884		$ 24,884		$ 24,884
													$ –	$ 22,913		$ 22,913		$ 22,913
				$ 29,961	$ 11,855								$ 41,816	$ 41,816		$ 41,816		$ 41,816
	$ 5,272		$ 73,977				$ 9,213		$ 17,400				$ 106,232	$ 106,232		$ 106,232		$ 106,232
$ –	$ 5,272	$ –	$ 73,977	$ 29,961	$ 11,855	$ –	$ 9,213	$ –	$ 17,400	$ –	$ –	$ –	$ 148,048	$ 318,532		$ 318,532		$ 318,532
$ 53,413	$ 902,502	$ 12,045	$ 860,134	$ 1,166,930	$ 456,855	$ 921,500	$ 126,226	$ 401,045	$ 92,503	$ 296,481	$ 15,202	$ 699,891	$ 6,240,451	$ 18,386,944		$ 18,386,944		$ 18,386,944
$ –	$ 268,491	$ 125	$ 17,413	$ –	$ –	$ –	$ –	$ –	$ 4,127	$ 75,149	$ 222	$ –	$ 423,390	$ 1,212,895	$ 4,068,827	$ 5,281,722	$ 61,952,372	$ 67,234,094
$ 14,262	$ 797,006	$ 17,361	$ 351,366	$ 754,038	$ 10,155	$ 1,209,209	$ 11,669	$ –	$ 27,837	$ –	$ –	$ 54,963	$ 3,296,821	$ 9,724,283	$ 7,957,355	$ 17,681,638	$ 13,869,141	$ 31,550,779
$ –	$ 64,215	$ 2,470	$ 197,822	$ 56,168	$ 18,359	$ 86,479	$ –	$ –	$ 7,282	$ 35,416	$ 3,125	$ –	$ 774,718	$ 2,881,903	$ –	$ 2,881,903	$ 6,169,039	$ 9,050,942
$ –	$ –	$ –	$ 11,291	$ 82,575	$ –	$ –	$ –	$ –	$ 1,129	$ –	$ –	$ –	$ 107,739	$ 246,050	$ 1,811,210	$ 2,057,260	$ 198,992,728	$ 201,049,988
$ –	$ –	$ –	$ 14,140	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ 14,140	$ 810,139	$ 179,154	$ 989,293	$ 189,979	$ 1,179,273
$ 14,262	$ 1,129,712	$ 19,956	$ 592,032	$ 892,781	$ 28,514	$ 1,295,688	$ 11,669	$ –	$ 40,376	$ 110,565	$ 3,346	$ 54,963	$ 4,616,809	$ 14,875,270	$ 14,016,547	$ 28,891,817	$ 281,173,259	$ 310,065,076
$ 2,839	$ 1,118,003	$ 26,822	$ 380,572	$ 94,918	$ 65,723	$ (20,374)	$ 2,323	$ –	$ 19,444	$ 85	$ 12	$ 11,195	$ 1,753,900	$ 4,616,285	$ 16,640,655	$ 21,256,940	$ 309,813	$ 21,566,752
$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –
$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –
$ –	$ –	$ –	$ 3,050	$ –	$ 614	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ 3,935	$ 23,162	$ 453,335	$ 476,497	$ 60,989	$ 537,486
$ –	$ 2,096	$ 81	$ 15,443	$ 174	$ 149	$ 37	$ –	$ –	$ 29	$ –	$ –	$ –	$ 18,101	$ 76,519	$ 186,520	$ 263,038	$ 28,152,594	$ 28,415,632
$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –
$ 2,839	$ 1,120,099	$ 26,903	$ 399,065	$ 95,091	$ 66,486	$ (20,337)	$ 2,323	$ –	$ 19,473	$ 85	$ 12	$ 11,195	$ 1,775,936	$ 4,715,965	$ 17,280,509	$ 21,996,475	$ 28,523,395	$ 50,519,870
$ 70,514	$ 3,152,313	$ 58,903	$ 1,851,231	$ 2,154,802	$ 551,855	$ 2,196,851	$ 140,218	$ 401,045	$ 152,351	$ 407,131	$ 18,560	$ 766,049	$ 12,633,196	$ 37,978,179	$ 31,297,056	$ 69,275,236	$ 309,696,655	$ 378,971,891

Lakeview Center, Inc. and Subsidiaries

Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited) (continued)

EXPENSE CATEGORIES	Case Management 02	Crisis Stabilization 03	Crisis Support/ Emergency 04	Day Treatment 06	In-home & Onsite 08	Medical Services 12	Outpatient (Indiv.) 14	Outreach 15	Residential II 19	Residential III 20	Incidental Expenses 28	Outpatient Group 35	BNET A1	CAT Team B4	FACT Team B5	Mental Health Total B	Case Management 02	Crisis Support/ Emergency 04	Day Treatment 06	In-home & Onsite 08
A																				
IIA. PERSONNEL EXPENSES																				
(1) Salaries	$ 716,349	$ 791,674	$ 1,987,447	$ 483,440	$ 1,476,641	$ 4,761,774	$ 1,184,072	$ 6,789	$ 172,054	$ 184,216	$ –	$ 67,316	$ 82,959	$ 1,082,116	$ 612,797	$ 13,609,645	$ 44,426	$ 3,052	$ 405,788	$ 19,641
(2) Fringe Benefits	$ 241,364	$ 205,216	$ 539,787	$ 197,150	$ 463,907	$ 605,426	$ 349,371	$ 1,099	$ 78,928	$ 70,056	$ –	$ 13,083	$ 20,270	$ 383,907	$ 168,550	$ 3,338,114	$ 12,790	$ 877	$ 125,471	$ 7,969
TOTAL PERSONNEL EXPENSES =	$ 957,714	$ 996,890	$ 2,527,235	$ 680,590	$ 1,940,548	$ 5,367,199	$ 1,533,443	$ 7,888	$ 250,981	$ 254,272	$ –	$ 80,399	$ 103,229	$ 1,466,024	$ 781,347	$ 16,947,759	$ 57,217	$ 3,929	$ 531,259	$ 27,610
IIB. OTHER EXPENSES																				
(1) Building Occupancy	$ 96,235	$ 101,304	$ 139,726	$ 334,732	$ 374,107	$ 97,697	$ 116,550	$ –	$ 30,579	$ 56,325	$ –	$ 5,126	$ 940	$ 60,674	$ 27,348	$ 1,441,337	$ 1,467	$ 220	$ 145,119	$ 1,921
(2) Professional Services	$ 231	$ 981,339	$ 718,053	$ 1,992	$ 300	$ 388	$ 648	$ –	$ 1,849	$ 336	$ –	$ 131	$ –	$ 949	$ –	$ 1,706,216	$ 37	$ –	$ –	$ –
(3) Travel	$ 8,333	$ 7,125	$ 25,862	$ 35,850	$ 6,820	$ 4,738	$ 631	$ 428	$ 2,380	$ 3,990	$ –	$ 126	$ –	$ 55,546	$ 15,126	$ 166,955	$ 22	$ 38	$ 2,226	$ 251
(4) Equipment	$ 10,054	$ 2,569	$ 4,559	$ 2,420	$ 24,381	$ 82,305	$ 14,832	$ 12	$ 285	$ 520	$ –	$ 1,002	$ 79	$ 19,401	$ 2,323	$ 164,741	$ 1,093	$ (7)	$ 2,217	$ 819
(5) Food Services	$ 464	$ 70,347	$ 70,347	$ 29,608	$ 2,193	$ 317	$ 569	$ 58	$ 33,746	$ 54,673	$ –	$ 44	$ 2	$ 919	$ 888	$ 264,176	$ (18)	$ –	$ 30,488	$ 9
(6) Medical and Pharmacy	$ 369	$ 31,565	$ 31,703	$ 2,418	$ 1,629	$ 4,003	$ 22,758	$ 33	$ 4,199	$ 2,692	$ –	$ 4,144	$ 5,313	$ 1,125	$ 274	$ 112,227	$ –	$ –	$ 38,160	$ 181
(7) Subcontracted Services	$ 11	$ 1,566,741	$ 1,147,066	$ 475	$ (100)	$ 2,413	$ 2,612	$ –	$ 812	$ 148	$ –	$ 129	$ 15,580	$ –	$ –	$ 2,735,887	$ 4	$ 1	$ –	$ –
(8) Insurance	$ 13,559	$ 11,834	$ 28,706	$ 14,510	$ 29,152	$ 19,375	$ 22,706	$ –	$ 3,540	$ 5,693	$ –	$ 469	$ 601	$ 19,145	$ 8,454	$ 177,742	$ 474	$ 70	$ 9,523	$ 297
(9) Interest Paid	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –
(10) Operating Supplies & Expenses	$ 79,592	$ 53,515	$ 87,451	$ 76,161	$ 57,746	$ 39,148	$ 61,597	$ 37	$ 8,781	$ 8,241	$ 72,444	$ 5,518	$ 2,960	$ 299,706	$ 203,811	$ 1,056,708	$ 2,354	$ 74	$ 22,733	$ 1,230
(11) Other-Bad Debt	$ 0	$ 3,087	$ 3,116	$ 896	$ 824	$ 56,990	$ 5,496	$ –	$ (1,038)	$ (175)	$ –	$ 451	$ –	$ 28	$ –	$ 69,675	$ –	$ 0	$ 1,395	$ –
(12) Donated Items	$ –	$ –	$ –	$ –	$ 791,285	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ 791,285	$ –	$ –	$ –	$ –
TOTAL OTHER EXPENSES =	$ 208,848	$ 2,829,427	$ 2,256,584	$ 499,063	$ 1,288,336	$ 307,375	$ 248,399	$ 568	$ 85,131	$ 132,443	$ 72,444	$ 17,140	$ 25,475	$ 457,493	$ 258,224	$ 8,686,949	$ 5,433	$ 396	$ 251,860	$ 4,706
TOT. PERSONNEL & OTH. EXP. =	$ 1,166,561	$ 3,826,317	$ 4,783,818	$ 1,179,653	$ 3,228,884	$ 5,674,574	$ 1,781,842	$ 8,457	$ 336,112	$ 386,714	$ 72,444	$ 97,539	$ 128,704	$ 1,923,517	$ 1,039,571	$ 25,634,708	$ 62,649	$ 4,325	$ 783,120	$ 32,316
IIC. DISTRIBUTED INDIRECT COSTS																				
(a) Other Support Costs (Optional)	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –
(b) Administration	$ 225,541	$ 153,428	$ 454,847	$ 191,428	$ 320,707	$ 798,012	$ 288,201	$ 3,706	$ 45,909	$ 55,464	$ –	$ 16,122	$ 21,999	$ 421,671	$ 164,345	$ 3,161,380	$ 26,922	$ 598	$ 89,187	$ 4,142
TOT. DISTR'D INDIRECT COSTS =	$ 225,541	$ 153,428	$ 454,847	$ 191,428	$ 320,707	$ 798,012	$ 288,201	$ 3,706	$ 45,909	$ 55,464	$ –	$ 16,122	$ 21,999	$ 421,671	$ 164,345	$ 3,161,380	$ 26,922	$ 598	$ 89,187	$ 4,142
TOTAL ACTUAL OPER. EXPENSES =	$ 1,392,102	$ 3,979,745	$ 5,238,666	$ 1,371,081	$ 3,549,592	$ 6,472,587	$ 2,070,042	$ 12,162	$ 382,021	$ 442,179	$ 72,444	$ 113,661	$ 150,704	$ 2,345,188	$ 1,203,915	$ 28,796,088	$ 89,571	$ 4,923	$ 872,307	$ 36,458
IID. UNALLOWABLE COSTS	$ (1,712)	$ (1,824)	$ (3,878)	$ (1,364)	$ (4,263)	$ (7,682)	$ (2,313)	$ (10)	$ (349)	$ (546)	$ –	$ (151)	$ (142)	$ (2,270)	$ (1,611)	$ (28,114)	$ (77)	$ (5)	$ (1,172)	$ (39)
TOT. ALLOWABLE OPER. EXP. =	$ 1,393,814	$ 3,981,569	$ 5,242,544	$ 1,372,445	$ 3,553,854	$ 6,480,269	$ 2,072,355	$ 12,172	$ 382,370	$ 442,725	$ 72,444	$ 113,811	$ 150,846	$ 2,347,458	$ 1,205,526	$ 28,824,202	$ 89,648	$ 4,928	$ 873,479	$ 36,497
IIE. CAPITAL EXPENDITURES																$ –				
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS																				
IIIA. Unearned Funds	$ (992,820)	$ (2,485,011)	$ (2,571,000)	$ (1,346,719)	$ (3,526,365)	$ (4,089,365)	$ (1,336,741)	$ (4,947)	$ (216,871)	$ (96,225)	$ –	$ (54,991)	$ 77,153	$ (34,958)	$ 1,151	$ (16,677,709)	$ (86,628)	$ (4,899)	$ (640,876)	$ (36,426)

*except IIC & IID

Intervention (Indiv.) 11	Medical Services 12	Medication-Assisted Tx 13	Outpatient (Indiv.) 14	Residential II 19	Residential III 20	Inpatient Detoxification 24	TASC 27	Incidental Expenses 28	Outpatient Group 35	Prevention - Universal Direct 50	Prevention - Universal Indirect 51	FIT Team A2	Substance Abuse Total C	Total for State SAMH-Funded Covered Services (B+C) D	Total for Non-State-Funded Covered Services E	Total for All Covered Services (D+E) F	Non-SAMH Covered Services G	Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H*+I*) J
$ 106,224	$ 2,151,152	$ 63,310	$ 1,016,351	$ 956,877	$ 236,148	$ 395,837	$ 86,910	$ –	$ 88,687	$ 262,446	$ 16,177	$ 322,153	$ 6,175,179	$ 19,784,824	$ 9,754,349	$ 29,539,173	$ 91,778,754	$ –	$ 7,568,826	$ 128,886,753
$ 33,941	$ 353,344	$ 7,397	$ 308,507	$ 333,079	$ 86,903	$ 102,608	$ 27,770	$ –	$ 20,590	$ 45,000	$ 2,365	$ 109,523	$ 1,578,134	$ 4,916,248	$ 2,378,181	$ 7,294,429	$ 30,152,474	$ –	$ 1,996,644	$ 39,443,547
$ 140,165	$ 2,504,496	$ 70,708	$ 1,324,857	$ 1,289,956	$ 323,051	$ 498,445	$ 114,681	$ –	$ 109,277	$ 307,446	$ 18,542	$ 431,676	$ 7,753,313	$ 24,701,072	$ 12,132,530	$ 36,833,602	$ 121,931,229	$ –	$ 9,565,470	$ 168,330,301
$ 9,385	$ 135,643	$ 1,027	$ 120,669	$ 266,523	$ 76,940	$ 50,652	$ 7,679	$ –	$ 8,262	$ 1,807	$ 244	$ 49,045	$ 876,602	$ 2,317,940	$ 2,023,667	$ 4,341,607	$ 6,028,307	$ –	$ 956,352	$ 11,326,266
$ –	$ 138	$ 5	$ 6,530	$ 2,524	$ 101	$ 694,118	$ –	$ –	$ 143	$ 43	$ 6	$ 819	$ 704,465	$ 2,410,681	$ 46,567	$ 2,457,248	$ 6,533,822	$ –	$ 917,008	$ 9,908,078
$ –	$ 3,527	$ 61	$ 14,688	$ 9,516	$ 5,405	$ 3,563	$ –	$ –	$ 1,094	$ 92	$ –	$ 20,921	$ 61,405	$ 228,360	$ 166,546	$ 394,906	$ 1,571,702	$ –	$ 34,713	$ 2,001,321
$ 1,225	$ 40,149	$ 1,106	$ 21,496	$ 5,587	$ 709	$ 1,284	$ 1,002	$ –	$ 1,069	$ 10,438	$ 1,380	$ 633	$ 90,200	$ 254,941	$ 571,367	$ 826,308	$ 1,232,847	$ –	$ 2,250,775	$ 4,309,929
$ 14	$ 1,541	$ 4	$ 2,805	$ 224,809	$ 73,810	$ 35,173	$ 12	$ –	$ 349	$ –	$ –	$ 11	$ 369,007	$ 633,183	$ 272,543	$ 905,726	$ 1,873,367	$ –	$ 4,707	$ 2,783,800
$ –	$ 304,313	$ 51	$ 49,836	$ 10,287	$ 3,088	$ 15,783	$ –	$ 401,045	$ 4,612	$ –	$ –	$ –	$ 827,356	$ 939,583	$ 9,359,428	$ 10,299,011	$ 452,307	$ –	$ 42,012	$ 10,793,330
$ –	$ 7,003	$ 32	$ 11,699	$ 472	$ 44	$ 1,107,764	$ –	$ –	$ 141	$ 478	$ 65	$ –	$ 1,127,703	$ 3,863,591	$ 945,880	$ 4,809,470	$ 117,543,913	$ –	$ –	$ 122,353,383
$ 1,611	$ 13,384	$ 213	$ 15,201	$ 19,473	$ 7,680	$ 5,917	$ 1,318	$ –	$ 866	$ 1,755	$ –	$ 3,843	$ 81,624	$ 259,367	$ 175,992	$ 435,359	$ 692,622	$ –	$ 29,382	$ 1,157,363
$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ 304,512	$ –	$ –	$ 304,512
$ 559	$ 34,088	$ 454	$ 61,273	$ 34,223	$ 10,331	$ 26,758	$ 458	$ –	$ 6,302	$ 17,831	$ 2,241	$ 44,056	$ 264,964	$ 1,321,671	$ 754,218	$ 2,075,890	$ 4,604,026	$ –	$ 1,022,902	$ 7,702,818
$ 30	$ 30,493	$ 770	$ 13,878	$ (454)	$ (36)	$ 1,544	$ 25	$ –	$ 486	$ –	$ –	$ 124	$ 48,255	$ 117,929	$ 1,077,930	$ 1,195,859	$ 9,512	$ –	$ –	$ 1,205,371
$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ 791,285	$ 79,158	$ 870,443	$ 189,979	$ –	$ –	$ 1,060,423
$ 12,825	$ 570,280	$ 3,723	$ 318,076	$ 572,959	$ 178,073	$ 1,942,555	$ 10,493	$ 401,045	$ 23,322	$ 32,444	$ 3,937	$ 119,453	$ 4,451,581	$ 13,138,530	$ 15,473,297	$ 28,611,827	$ 141,036,917	$ –	$ 5,257,851	$ 174,906,595
$ 152,990	$ 3,074,776	$ 74,430	$ 1,642,933	$ 1,862,915	$ 501,124	$ 2,441,000	$ 125,174	$ 401,045	$ 132,600	$ 339,890	$ 22,478	$ 551,129	$ 12,204,894	$ 37,839,602	$ 27,605,827	$ 65,445,429	$ 262,968,146	$ –	$ 14,823,321	$ 343,236,896
$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	$ –	[redacted]	$ –
$ 20,805	$ 372,848	$ 10,519	$ 217,331	$ 290,984	$ 72,368	$ 76,714	$ 17,022	$ –	$ 20,246	$ 108,293	$ 4,090	$ 92,126	$ 1,424,193	$ 4,585,573	$ 1,185,339	$ 5,770,912	$ 9,052,409	[redacted]	$ (14,823,321)	$ –
$ 20,805	$ 372,848	$ 10,519	$ 217,331	$ 290,984	$ 72,368	$ 76,714	$ 17,022	$ –	$ 20,246	$ 108,293	$ 4,090	$ 92,126	$ 1,424,193	$ 4,585,573	$ 1,185,339	$ 5,770,912	$ 9,052,409	XXXXXXXXXX	XXXXXXXXXX	
$ 173,795	$ 3,447,625	$ 84,949	$ 1,860,264	$ 2,153,900	$ 573,492	$ 2,517,714	$ 142,196	$ 401,045	$ 152,846	$ 448,183	$ 26,568	$ 643,255	$ 13,629,088	$ 42,425,175	$ 28,791,166	$ 71,216,341	$ 272,020,555	$ 0.00	$ 0.00	$ 343,236,896
$ (204)	$ (5,237)	$ (101)	$ (2,691)	$ (2,083)	$ (735)	$ (912)	$ (167)	$ –	$ (192)	$ (1,122)	$ (121)	$ (595)	$ (15,454)	$ (43,569)	$ (58,672)	$ (102,241)	$ (334,782)	XXXXXXXXXX	XXXXXXXXXX	$ (437,023)
$ 173,999	$ 3,452,861	$ 85,050	$ 1,862,955	$ 2,155,983	$ 574,227	$ 2,518,626	$ 142,363	$ 401,045	$ 153,038	$ 449,305	$ 26,689	$ 643,849	$ 13,644,542	$ 42,468,744	$ 28,849,838	$ 71,318,582	$ 272,355,336	XXXXXXXXXX	XXXXXXXXXX	$ 343,673,919
													$ –	$ –		$ –				$ –
$ (120,585)	$ (2,550,359)	$ (73,005)	$ (1,002,821)	$ (989,053)	$ (117,372)	$ (1,597,126)	$ (16,136)	$ -	$ (60,535)	$ (152,824)	$ (11,487)	$ 56,042	$ (7,404,091)	$ (24,081,800)						

Lakeview Center, Inc. and Subsidiaries

Note to Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited)

June 30, 2021

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period in accordance with guidelines established by the State of Florida Department of Children and Families.

Lakeview Center, Inc. and Subsidiaries

Schedule of State Earnings
(Regulatory Basis) (Unaudited)
(Dollars in Thousands)

Year Ended June 30, 2021

1. Total expenditures	$	343,236
2. Less other state and federal funds		(299,834)
3. Less non-match SAMH funds		(5,621)
4. Less unallowable costs per 65E-14, F.A.C.		(437)
5. Total allowable expenditures (sum lines 1, 2, 3 and 4)		37,344
6. Maximum available earnings (line 5 times 75%)		28,008
7. Amount of state funds requiring match		4,874
8. Amount due to department (subtract line 7 from line 6)	$	–

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

Note to Schedule of State Earnings
(Regulatory Basis) (Unaudited)

June 30, 2021

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families. Per guidance Rule 65E-14.003(1)(b), F.A.C., if the amount calculated as due to department is positive, then no amounts are due to department.

Lakeview Center, Inc. and Subsidiaries

Schedule of Related-Party Transaction Adjustments (Regulatory Basis)
(Unaudited)

Year Ended June 30, 2021

	Related Passed Through to Subrecipient
Revenues from grantee:	
Services	$ 2,205,144
Rent	–
Interest	–
Other	–
Total revenue from grantee	2,205,144
Expenses associated with grantee transactions:	
Personnel services	–
Depreciation	–
Interest	–
Other	–
Total associated expenses	–
Related-party transaction adjustment	$ 2,205,144
Allocation of related-party transaction adjustment:	
SAMH covered services:	
3	$ 1,792,073
24	413,071
Total	$ 2,205,144

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

Note to Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited)

June 30, 2021

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

Lakeview Center, Inc. and Subsidiaries

Schedule of Bed-Day Availability Payments (Unaudited)

Year Ended June 30, 2021

Program	Covered Service	Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Passed	Amount Paid for Services by the Department	Maximum $ Value of Units in Column	Amount Owed to Department
A	B	C	D	E	F	G	H=FxC	> of G-H or $0
Children's MH	Crisis stabilization unit	$ 328.47	2,942	–	2,942	$ 101,223	$ 966,359	$ –
Adult MH	Crisis stabilization unit	328.47	11,208	891	10,317	1,395,335	3,388,825	–
Children's SA	Substance abuse detox	n/a	n/a	n/a	n/a	n/a	n/a	–
Adult SA	Substance abuse detox	376.89	1,178	184	994	921,500	374,629	–
Adult MH	Short-term residential treatment	n/a	n/a	n/a	n/a	n/a	n/a	–
						Total amount owed to department		$ –

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

Note to Schedule of Bed-Day Availability Payments
(Unaudited)

June 30, 2021

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

Supplementary Information

Lakeview Center, Inc. and Subsidiaries

DUI School

Balance Sheets

	September 30	
	2021	**2020**
Assets		
Current assets:		
Cash	**$ –**	$ –
Other accounts receivable	**–**	–
Property and equipment, less accumulated depreciation of $7,372 and $6,980 in 2020 and 2019, respectively	**48,034**	49,348
Total assets	**$ 48,034**	$ 49,348
Liabilities and net deficit		
Current liabilities:		
Accounts payable and accrued liabilities	**$ 6,010**	$ 4,521
Due to Lakeview Center, Inc.	**242,287**	135,473
Compensated absences	**16,467**	10,262
Total current liabilities	**264,764**	150,256
Net deficit without donor restrictions:		
Without donor restrictions, designated	**(216,730)**	(100,908)
Total liabilities and net deficit	**$ 48,034**	$ 49,348

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

DUI School

Statements of Operations and Changes in Net Deficit
With Special Supervision Services (SSS) (Unaudited)

	Year Ended September 30	
	2021	**2020**
Changes in net deficit without donor restrictions		
Revenue:		
Net client fees	**$ 407,259**	$ 397,871
Net client fees – SSS	**80,470**	87,213
	487,729	485,084
Fees remitted to State of Florida	**(12,838)**	(20,525)
Fees remitted to State of Florida – SSS	**(2,537)**	(4,499)
	(15,375)	(25,024)
Total client fees	**472,354**	460,060
Total revenue	**472,354**	460,060
Expenses:		
DUI – other:		
Salaries	**228,356**	230,887
Fringe benefits	**54,121**	47,383
Building maintenance and operations	**38,953**	30,536
Conference and conventions	**10,778**	7,347
Other program costs	**91,875**	57,974
Testing and assessment	**4,715**	4,510
Printing and production	**377**	2,121
Promotion and publicity	**–**	–
Professional fees	**–**	–
Data processing	**5,457**	4,354
Administrative	**50,791**	14,622
	485,423	399,734

Lakeview Center, Inc. and Subsidiaries

DUI School

Statements of Operations and Changes in Net Deficit
With Special Supervision Services (SSS) (Unaudited) (continued)

	Year Ended September 30	
	2021	**2020**
Expenses (continued):		
DUI – SSS:		
Salaries	**$ 45,121**	$ 50,610
Fringe benefits	**10,694**	10,386
Building maintenance and operations	**9,009**	11,714
Conference and conventions	**2,493**	2,819
Other program costs	**21,249**	–
Testing and assessment	**1,091**	1,730
Printing and production	**87**	814
Promotion and publicity	**–**	–
Professional fees	**–**	–
Data processing	**1,262**	1,670
Administrative	**11,747**	5,609
	102,753	**85,352**
Total expenses	**588,176**	**485,086**
Change in net deficit without donor restrictions	**(115,822)**	**(25,026)**
Net deficit without donor restrictions at beginning of year	**(100,908)**	(75,882)
Net deficit without donor restrictions at end of year	**$ (216,730)**	$ (100,908)

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

DUI School

Notes to Financial Statements

September 30, 2021

1. Summary of Significant Accounting Policies

The DUI School financial statements are prepared on the accrual basis of accounting. Significant accounting policies for the DUI School are the same as those described in Note 1 to the accompanying consolidated financial statements of Lakeview Center, Inc. and Subsidiaries.

2. State Assessment Fee

As required by Section 322.293, *Florida Statutes*, each DUI program collects a $15 assessment fee on every client enrolling in its DUI program and remits the fee to the State of Florida. These and other fees collected and distributed to the State are summarized as follows:

	Year Ended September 30	
	2021	**2020**
Fees due from prior year	**$ –**	$ –
Fees collected during current year	**15,375**	25,024
Fees remitted during current year	**15,375**	25,024
Fees due to the state of Florida	**$ –**	$ –

Procedures have been established and maintained that adequately account for all fees received for the DUI program and for all receipts created and/or issued by the DUI program.

3. Other Program Costs for DUI (Non-Special Supervision Services (SSS) Expenses)

Other program costs for the DUI program, not including SSS, consist of the following:

	Year Ended September 30	
	2021	**2020**
Drug screen testing	**$ –**	$ 499
Copier costs	**1,901**	2,717
Florida association of DUI program membership dues	**8,840**	173
Office supplies	**5,742**	5,930
Telephone	**4,792**	5,553
Other	**70,600**	43,102
Total other program costs	**$ 91,875**	$ 57,974

4. Indirect Cost Allocations

Lakeview Center, Inc. allocates administrative costs to its programs using a step-down allocation methodology. The allocation basis varies depending upon the nature of the indirect cost pool being allocated. The following are examples of the allocation processes employed (this list is not intended to be all-inclusive): the human resources allocation is based on adjusted active staff and maintenance service costs are allocated based on the square footage maintained. The methodologies used allow for the allocation of indirect costs across all appropriate components of operations, and are in accordance with Florida Administrative Code 15A-10.014.

Lakeview Center, Inc. and Subsidiaries

Access Behavioral Health

Balance Sheets (Regulatory Basis)

	September 30	
	2021	**2020**
	(In Thousands)	
Assets		
Cash and invested assets:		
Cash and cash equivalents	**$ 24,671**	$ 37,798
Real estate	**19,868**	16,066
Other invested assets	**279**	143,073
Internally designated investments	**–**	53,434
Total cash and invested assets	**44,818**	250,371
Electronic data processing equipment and software	**41**	55
Health care and other amounts receivable	**6,355**	10,973
Accounts receivable on service industry contracts (non-health)	**14,850**	26,100
Accounts receivable – other (non-health)	**(3,797)**	7,512
Amounts due from parent, subsidiaries, and affiliates	**627**	725
Inventories	**648**	531
Total assets	**$ 63,542**	$ 296,267
Liabilities and net assets		
Liabilities:		
Claims unpaid	**$ 620**	$ 600
General expenses due or accrued	**19,326**	31,495
Amounts withheld or retained for the account of others	**4,242**	1,890
Deferred revenue	**3,981**	2,141
Accrued wages	**6,194**	4,963
Accrued compensated absences	**4,912**	5,661
Total liabilities	**39,275**	46,750
Net assets:		
Net assets without donor restrictions	**41,531**	276,268
Less non-admitted assets	**(17,264)**	(26,751)
Total net assets	**24,267**	249,517
Total liabilities and net assets	**$ 63,542**	$ 296,267

See accompanying notes.

Lakeview Center, Inc. and Subsidiaries

Access Behavioral Health

Statements of Operations (Regulatory Basis)

	Year Ended September 30	
	2021	**2020**
	(In Thousands)	
Revenue:		
Capitation revenue	**$ 30,130**	$ 29,233
Total revenue	**30,130**	29,233
Expenses:		
Sub-capitation expense	**27,248**	25,670
Taxes and insurance	**23**	34
Personnel	**1,739**	1,741
Printing/production and shipping	**2**	5
Other	**135**	239
Total expenses	**29,147**	27,689
Excess of revenue over expenses	**$ 983**	$ 1,544

See accompanying note.

Lakeview Center, Inc. and Subsidiaries

Access Behavioral Health

Note to Financial Statements (Regulatory Basis)

September 30, 2021

1. Summary of Significant Accounting Policies

The Access Behavioral Health (ABH) financial statements are prepared on a regulatory basis of accounting in accordance with guidelines established by the State of Florida Office of Insurance Regulation. Significant accounting policies for ABH are the same as those described in Note 1 to the accompanying consolidated financial statements of Lakeview Center, Inc. and Subsidiaries. Capitation revenue is based on a per-member per-month rate to provide services as a managed behavioral health organization. ABH provides these services for the Center and three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in Regions 1 and 2 in Florida. Subcontracts with the Center are on a full-risk capitated basis and is reported as sub-capitation expense within the statements of operations for ABH.

Lakeview Center, Inc. and Subsidiaries

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

September 30, 2021

1. Presentation and Basis of Accounting

The schedule of expenditures of federal awards and state financial assistance is prepared on the accrual basis in accordance with accounting principles generally accepted in the United States. It includes all the state and federal expenditures of Lakeview Center, Inc. (the Center).

The Center allocates administrative costs to its federal and state programs using a step-down allocation methodology. The methodologies used allow for the allocation of administrative costs across all appropriate components of operations, and are in accordance with Florida Administrative Code 15A-10.014. The Center has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance and instead adheres to an approved federal indirect rate or approved contract indirect rate.

2. Contingencies

The Center has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Center. In the opinion of management, any such claims will not have a material adverse effect of the financial position of the Center.

3. Subrecipients

In order to fulfill contractual requirements for child protective services, behavioral health services, and vocational services, the Center subcontracts with various community agencies. The Center is responsible for compliance for the funds expended, but all regulatory and contractual obligations are passed to the subrecipients in their contracts.

Other Reports and Schedules

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2021

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Direct from Substance Abuse and Mental Health Services Administration						
P.H.A.S.E. II:						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/17–9/29/22	93.243	3H79TI080665-02S1	$ 521,965	$ 521,965	$ –
T.R.A.C.E.:						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/18–9/29/23	93.243	1H79TI081267-01	541,350	549,629	–
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	7/1/20–6/30/21	93.243	A0200	85,200	63,892	–
Total CFDA No. 93.243					1,135,486	–
Direct from Substance Abuse and Mental Health Services Administration						
Drug Free Communities:						
Drug-Free Communities Support Program Grants	10/31/19-10/30/24	93.276	5H79SP020364-5	125,000	117,130	–
Total CFDA No. 93.276					117,130	–

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from the State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Promoting Safe and Stable Families	7/1/20-6/30/21	93.556	DCF – AJ495	$ 59,917,314	$ 1,663,914	$ 1,317,036
Guardianship Assistance	7/1/20-6/30/21	93.090	DCF – AJ495		9,211	–
Grants to States for Access and Visitation Programs	7/1/20-6/30/21	93.597	DCF – AJ495		33,327	33,327
Chafee Education and Training Vouchers Program (ETV)	7/1/20-6/30/21	93.599	DCF – AJ495		72,620	
Adoption and Legal Guardianship Incentive Payments	7/1/20-6/30/21	93.603	DCF – AJ495		443,261	
Stephanie Tubbs Jones Child Welfare Services Program	7/1/20-6/30/21	93.645	DCF – AJ495		532,418	
Foster Care – Title IV-E	7/1/20-6/30/21	93.658	DCF – AJ495		9,357,634	
Adoption Assistance	7/1/20-6/30/21	93.659	DCF – AJ495		11,103,459	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	7/1/20-6/30/21	93.674	DCF – AJ495		196,033	
Social Services Block Grant	7/1/20-6/30/21	93.667	DCF – AJ495		3,776,356	15,411
Child Abuse and Neglect State Grants	7/1/20-6/30/21	93.669	DCF – AJ495		145,225	88,176
Community Based Care – Child Welfare (CAPE):						
Child Abuse and Neglect State Grants	8/5/20-12/31/21	93.669	LJ004		97,597	–
Total CFDA No. 93669					242,822	88,176
Community Based Care – Child Welfare (CAPE):						
Community Based Child Abuse Prevention Grants	8/5/20-12/31/21	93.590	LJ004	740,259	300,047	–

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Temporary Assistance for Needy Families	7/1/20-6/30/21	93.558	BB – A0110	$ 12,996,691	$ 234,778	$ –
Passed through from The State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Temporary Assistance for Needy Families	7/1/20-6/30/21	93.558	DCF – AJ495		3,976,915	1,361,369
Total CFDA No. 93.558					4,211,693	1,361,369
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Community Health Mental Services	7/1/20-6/30/21	93.958	BB – A0110		1,019,570	–
Florida Assertive Community Treatment (FACT):						
Block Grants for Community Health Mental Services	7/1/20-6/30/21	93.958	BB – A0170	1,196,552	123,427	–
Total CFDA No. 93.958					1,142,997	–
Substance Abuse and Mental Health Managing Entity:						
Coronavirus Relief Fund		21.019		400,000	400,000	
Coronavirus Relief Fund	7/1/20-6/30/21	21.019	A0240		48,670	–
Coronavirus Relief Fund	7/1/20-6/30/21	21.019	A0190		11,144	–
Total CFDA No. 21.019					459,814	–

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Projects for Assistance in Transition from Homelessness (PATH)	7/1/20-6/30/21	93.150	BB – A0210	$ 120,044	$ 26,790	$ –
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/20-6/30/21	93.959	BB – A0110	–	2,188,886	–
Family Intensive Treatment (FIT):						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/20-6/30/21	93.959	BB – A0190	701,668	353,431	–
Community Drug and Alcohol Council, Inc. (CDAC):						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/20-6/30/21	93.959	LCI20-21	120,000	4,521	–
Total CFDA No. 93.959					2,546,838	–
Passed through from Healthy Start Community Coalition of Okaloosa and Walton Counties						
Maternal and Child Health Services Block Grant to the States	7/1/20-6/30/21	93.994	OKA-#01-1920	367,832	243,848	–
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Opioid STR	7/1/20-6/30/21	93.788	BB-A0110	–	845,905	–
Total U.S. Department of Health and Human Services					38,461,603	2,815,320

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
STATE DEPARTMENT OF AGENCY FOR HEALTH CARE ADMINISTRATION						
Medicaid Cluster						
Passed through from The State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Medical Assistance Program	7/1/20-6/30/20	93.778	DCF – AJ495	$	$ 233,633	$
Passed through from Big Bend Community Based Care (BB)						
Florida Assertive Community Treatment (FACT):						
Medical Assistance Program	7/1/20-6/30/20	93.778	BB-A0170	1,196,552	239,564	–
Total CFDA No. 93.778 and Medicaid Cluster					473,197	–
Passed through from Big Bend Community Based Care (BB)						
Children's Mental Health Behavioral Services (BNET):						
Children's Health Insurance Program						
Children's Health Insurance Program	7/1/20-6/30/21	93.767	BB – A0160	305,693	217,536	–
Total State Department of Agency for Health Care Administration					690,733	–

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF EDUCATION						
Passed through the State of Florida Department of Labor and Employment Security						
Vocational Rehab and Supported Employment:						
Rehabilitation Services Vocational Rehabilitation Grants to States	10/1/20-9/30/21	84.126	VR5231	R/A	$ 323,800	$ –
Total U.S. Department of Education					323,800	–
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Housing First:						
Continuum of Care Program	7/1/20–6/30/21	14.267	FL0634L4H111903	130,547	131,072	–
Total CFDA No. 14.267					131,072	–
Total U.S. Department of Housing and Urban Development					131,072	–

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal CFDA Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF JUSTICE						
Passed through the State of Florida Office of the Attorney General						
Victims of Crime Act Program Services (VOCA):						
Crime Victim Assistance	10/1/20–9/30/21	16.575	018-Lakeview Center, Ir	$ 680,727	$ 341,823	$
Total U.S. Department of Justice					341,823	–
Total expenditures of federal awards					$ 39,949,031	$ 2,815,320

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State CSFA Number	Grantor's Number	Program/ Award Amount	State Expenditures	Passed Through to Subrecipients
State financial assistance						
State of Florida Department of Children and Families (DCF)						
Community Based Care – Child Welfare:						
Out-of-Home Supports	7/1/20-6/30/21	60.074	DCF – AJ495	$	$ 1,530,879	$ 535,018
The Independent Living and Road-to- Independence Program	7/1/20-6/30/21	60.112	DCF – AJ495	–	63,017	–
CBC - Extended Foster Care Program	7/1/20-6/30/21	60.141	DCF – AJ495	–	80,436	–
CBC - Purchase of Therapeutic Services for Children	7/1/20-6/30/21	60.183	DCF – AJ495	–	136,260	–
Adoption Services	7/1/20-6/30/21	60.076	DCF – AJ495	–	1,251	–
CBC Sexually Expolited Children	7/1/20-6/30/21	60.138	DCF – AJ495	–	523,413	–
Total State of Florida Department of Children and Families				–	2,335,257	535,018
State of Florida Department of Health						
State and Community Interventions	7/1/20-6/30/21	64.093	COTHD	139,524	136,485	–
State of Florida Department of Health					136,485	–

Lakeview Center, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State CSFA Number	Grantor's Number	Program/ Award Amount	State Expenditures	Passed Through to Subrecipients
State financial assistance (continued)						
Florida Counsel Against Sexual Violence						
Rape Crisis Program Trust Fund – Sexual Battery Victims' Access to Services Act	7/1/20–6/30/21	64.061	16TFGR03	$ 37,433	$ 37,454	$ –
Total CSFA No. 64.061					37,454	–
Rape Crisis Center	7/1/20–6/30/21	64.069	16TFGR03	62,978	62,978	–
Total CSFA No. 64.069					62,978	–
Rape Crisis Program:						
Florida Council Against Sexual Violence	7/1/20-6/30/21	41.010	20OAG03	12,596	12,596	–
Total CSFA No. 41.010					12,596	–
Total Florida Council Against Sexual Violence					113,028	–
Office of the State Court Administration						
Post-Adjudicatory Drug Court Program	7/1/20–6/30/21	22.021	01008K4	670,606	390,624	–
Naltrexone	7/1/20–6/30/21	22.022	SC00679	612,083	576,624	–
Total Office of the State Court Administration					967,248	–
Total expenditures of state financial assistance					$ 3,552,018	$ 535,018

See accompanying notes.

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Report of Independent Auditors 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*

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
Lakeview Center, Inc. and Subsidiaries

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lakeview Center, Inc. and Subsidiaries (the Center), which comprise the consolidated balance sheet as of September 30, 2021, and the related consolidated statements of operations and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 6, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center'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 Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ernst & Young LLP

January 6, 2022

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Report of Independent Auditors on Compliance for Each Major Federal Program and State Financial Assistance Project; Report on Internal Control Over Compliance Required by the Uniform Guidance Section 215.97 *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
Lakeview Center, Inc. and Subsidiaries

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

We have audited Lakeview Center, Inc. and Subsidiaries' (the Center)'s compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the requirements described in the Florida Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of Center's major federal programs and state financial assistance projects for the year ended September 30, 2021. The Center'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.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations and the terms and conditions of its federal and state awards applicable to its federal programs and state financial assistance projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Center's major federal programs and state financial assistance projects based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); Section 215.97,

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Florida Statutes; and Chapter 10.650, *Rules of the Auditor General*. Those standards; the Uniform Guidance; Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General,* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and state financial assistance project occurred. An audit includes examining, on a test basis, evidence about Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state financial assistance project. However, our audit does not provide a legal determination of Center's compliance.

Opinion on Each Major Federal Program and State Financial Assistance Project

In our opinion, the Center 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 September 30, 2021.

Report on Internal Control Over Compliance

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state financial assistance project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state financial assistance project and to test and report on internal control over compliance in accordance with the Uniform Guidance, Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state financial assistance project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state financial assistance project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of

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deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance; Section 215.97, Florida Statutes; and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Ernst & Young LLP

January 6, 2022

A member firm of Ernst & Young Global Limited

Lakeview Center, Inc. and Subsidiaries

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2021

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 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 and State Projects

Internal control over major federal programs and state projects:		
Material weakness(es) identified?	____Yes	X No
Significant deficiency(ies) identified?	____Yes	X None reported
Type of auditor's report issued on compliance for major federal programs and state projects:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a), section 215.97, Florida Statutes or Chapter 10.650, Rules of the Auditor General?	____Yes	X No

Section I — Summary of Auditor's Results (continued)

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program
93.556	Promoting Safe and Stable Families
93.659	Adoption Assistance
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Identification of major state financial assistance projects:

Assistance Listing Numbers	Name of State Program
22.021	Post-Adjudicatory Drug Court Program
60.074	Out-of-Home Supports

Dollar threshold used to distinguish between Type A and Type B programs:

Federal awards:	$ 1,198,471
State awards:	$ 750,000

Auditee qualified as low-risk auditee for Federal purposes? X Yes _____ No

Section II — Financial Statement Findings

No matters were identified

Section III — Federal Award and State Project Findings and Questioned Costs

No matters were identified

Section IV — Management Letter and Summary Schedule of Prior Audit Findings

No matters were identified.

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General Fund 001

Pensacola Caring Hearts

10

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025

ESCAMBIA COUNTY

AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST

__ Submit a fully completed Agency Funding Request Application

__ Submit a copy of your organization's current W-9

_ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

__ Submit a copy of your organization's 2020 or 2021 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2019 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Pensacola Caring Hearts

Agency Address: 2105 W Gregory St, Pensacola, Fl 32505

Program Name for which funding is being requested: Pensacola Caring Hearts Working for the Community

Amount Requested: $ $42,000

Program Contact: Fannie Finkley

Contact Email: fanniefinkley@pensacolacaringhearts.org Contact Phone: (850-375-1838

25-Word Description of Program: We operate mobile food pantry throughout Escambia and Santa Rosa counties. Free food for anyone in need. ~~We operate food pantry available 24/7 on call.~~

The 42,000 will cover direct cost of food for mobile food trucks and pantry.

How many years has your organization been providing services in the County? 9 years

How many years has your organization received funding from the County? 8 years

Explain how receiving funds from the County would have a significant impact on your organization: • THE NUMBER OF FAMILES WE FEED WILL HELP OFFSET THE NEED FOR THE SNAP PROGRAM AND TO HELP FAMILIES IN NEED WHO DO NOT QUALIFY FOR THE ~~SNAP PROGRAM FUNDED BY THE GOVERNMENT.~~

• WE HELP OVER 1000 PEOPLE PER MONTH AND 95% DID NOT QUALIFY FOR THE ~~SNAP PROGRAM.~~

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $12,350

Briefly discuss how last year's funds were used? We gave free food to anyone in need of food. We conducted 24 mobile food pantries throughout Escambia and Santa Rosa counties. We bought 10 to 20 thousand lbs. of food for each mobile pantry. We paid rent and utilities for the building we operated out of.

Briefly discuss the County's Return on Investment relative to last year's funding. In other words, what impact did your program have on the citizens of Escambia County? By ensuring access to free food, the program alleviated hunger, improved nutrition, and reduced the financial burden on vulnerable households. The program's tangible impact on the citizens of Escambia County includes improved quality of lif, enhanced community health and strengthened social support networks. This efficient utilization of funds highlights a high return on investment, demonstrating the value and effectiveness of the program in addressing critical community needs.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? Pensacola Caring Heart feeds anybody in need of food We facilitate the distribution of 20,000 - 40,000 pounds of food each month in various locations throughout Escambia and Santa Rosa counties. The organization also maintains a food pantry that is accessible to those in need 24 hours a day /7 day a week. Pensacola Caring Hearts facilitates pickup and delivery of food and individuals who are in need of transportation to food distribution sites. The organization's volunteers also provide transportation for the elderly and homeless who are in need of food. Our organization has grown and our food giveaway has doubled so we are in need of more food each month

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: no

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area: n/A

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. We operate mobile food pantry throughout Escambia and Santa Rosa counties. Free food for anyone in need. We operate food pantry available 24/7 on call.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 60 %
- Percentage for direct programming costs: 40 %

If Escambia County funding can only fund a portion of your request, how will you offset the difference? Fundraising Campaigns, Apply for additional grants from foundation, corporations, and other government entities, partnerships and sponsorships from local businesses, volunteer support, In-kind donations, and events and activities.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: n/a

_____

_____

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. no

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY23	FY24	FY25	% Change
1. reduce homelessness	50	70	75	25 %
2. offset snap program	50	60	70	30 %
3. help working families	50	70	75	25 %

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. THE NUMBER OF FAMILIES WE FEED WILL SUCCESSFULLY HELP REUCE HUNGER AND EDUCATE FAMILIES ON NUTRITION.	65%
2. WE HELP ABOUT 1000 PEOPLES LAST YEAR	80%
3. reduce homelessness	75%

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY23
1. WE HAVE HELP OVER 5000 FAMILIES IN NEED OF FOOD.	6,000
2. LAST YEAR WE GAVE OUT OVER 120,000 LBS OF FOOD.	130,000
3. WE ARE AVERAGING ABOUT 10,000 LBS OF MONTH GIVING OUT FOOD.	20,000

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$10,000	$20,000	$20,000
Programmatic Income	0	0	
County Funding/Direct Contribution	$12,350	$12,350	$42,000
County Funding by Other Source (a)	0	0	0
City Funding	0	0	0
Local Non-Profit Funding	0	0	0
State Funding	0	0	0
Federal Funding	0	0	0
Memberships	$4,500	$4,500	$9,000
Investment Income	0	0	0
Other Income (b)	,0	0	0
Total Income	$26,850	$36,850	$71,000

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) NONE

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. DONATIONS

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	15	15	20
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Professional Services	0	0	0
Contractual Services	0	0	0
Travel Expenses	0	0	0
Rentals and Leases	$6,000	$6,000	$6,000
Communication	$300	$600	$900
Postage and Freight	$100	$150	$200
Repair and Maintenance	$300	$500	$500
Printing and Binding	$2,300	$2,600	$2,800
Marketing and Promotion	$2,000	$2,500	$3,000
Fuel	$1,200	$2,400	$3,600
Supplies	$1,500	$3,000	$4,500
Event Expenses	$2,000	$2,500	$2,800
Capitalizable Assets for County Funding (a)	0	0	0
Other Expenses (b)	$16,650	$36,000	$72,000
Total Expenses	$32,350	$56,250	$96,300
Net Income - (Revenue minus Expense)	($-5,500)	($-19,400)	($-25,300)

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. NONE

(b) Please explain any request listed in the "Other Expenses" line item. DIRECT COST OF FOOD

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. none

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? NO FUNDS LEFT OVER WE NEED TO RAISE MORE MONEY

4. Please list the salary of the top 5 employees, names and positions of your organization.

Name	Position	Salary
N/A		

5. Please provide the total amount of cash and investments on hand. 0

6. Does your organization charge fees for services? If so, provide a list of fees charged.

no

7. Does your organization require background checks from volunteers and staff? no

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: N/A

1. What is your agency's Strategic Plan? _____

2. How many jobs were created this year over last year by zip code? _____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS

1. What was done by your agency to address the "Pockets of Poverty"? N/A

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

3. Was there any increase in membership for the local chambers?

4. What are your agency's statistics on business creation and minority businesses by zip code?

5. Can we reduce the taxpayer subsidy?

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

FANNIE FINKLEY
Name

PRESIDENT 4/1/2023
Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

PENSACOLA CARING HEARTS INC.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 5

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

1501 W AVERY ST

6 City, state, and ZIP code

PENSACOLA, FLORIDA 32501

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

4	6	–	3	6	0	9	6	6	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Jannie Finkley **Date** 06/16/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:
MAY 13 2015

PENSACOLA CARING HEARTS INC
1501 W AVERY ST
PENSACOLA, FL 32501-1807

Employer Identification Number:
46-3609660
DLN:
17053346342004
Contact Person:
MS. D. JAMES ID# 52423
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
March 10, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Tamara Ripperda

Director, Exempt Organizations

Letter 947

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 01/01/2023 and ending 12/31/2023

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
PENSACOLA CARING HEARTS

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1501 W AVERY ST

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32501

D Employer identification number
46-3609660

E Telephone number
850-375-1838

F Group Exemption Number

G Accounting Method: ☑ Cash ☐ Accrual Other (specify):

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990).

I Website: WWW.PENSACOLACARINGHEARTS.ORG

J Tax-exempt status (check only one) – ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 36,500

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	32,000
	2	Program service revenue including government fees and contracts		2	0
	3	Membership dues and assessments		3	4,500
	4	Investment income		4	0
	5a	Gross amount from sale of assets other than inventory	5a 0		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 0		
	b	Gross income from fundraising events (not including $ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 0		
	c	Less: direct expenses from gaming and fundraising events	6c 0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a 0		
	b	Less: cost of goods sold	7b 0		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	36,500
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	0
	11	Benefits paid to or for members		11	0
	12	Salaries, other compensation, and employee benefits		12	0
	13	Professional fees and other payments to independent contractors		13	0
	14	Occupancy, rent, utilities, and maintenance		14	8,400
	15	Printing, publications, postage, and shipping		15	1,500
	16	Other expenses (describe in Schedule O)		16	15,000
	17	**Total expenses.** Add lines 10 through 16		17	24,900
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	11,600
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	1,206
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	12,806

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	1,206	22	12,806
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	0	24	0
25	**Total assets**	1,206	25	12,806
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	1,206	27	12,806

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? See Schedule O, Statement 1

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28	PURCHASE AND DISTRIBUTE FREE FOOD TO FAMILIES IN NEED. WE HAVE A FOOD PANTRY AVAILABLE ON CALL 24 HOURS A DAY 7 DAYS A WEEK. WE DO 2 TO 4 MOBILE FOOD PANTRIES A (Continued on Schedule O, Statement 2) (Grants $ 12,000) If this amount includes foreign grants, check here . . . . . ☐	28a	15,000
29	(Grants $) If this amount includes foreign grants, check here . . . . . ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here . . . . . ☐	30a	
31	Other program services (describe in Schedule O) (Grants $ 0) If this amount includes foreign grants, check here . . . . . ☐	31a	0
32	**Total program service expenses** (add lines 28a through 31a)	32	15,000

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
FANNIE FINKLEY PRESIDENT	30.00	0	0	0
LEE AVANT MEMBER	5.00	0	0	0
FERLISSA FINKLEY SECRETARY	30.00	0	0	0
QUENTIN FINKLEY MEMBER	35.00	0	0	0
BERTHA LAMPKINS MEMBER	20.00	0	0	0
RENE FINKLEY MEMBER	10.00	0	0	0
JOANN EVANS MEMBER	5.00	0	0	0
JANICE AVANT MEMBER	10.00	0	0	0
Carol Brundridge VICE-PRESIDENT	10.00	0	0	0
CHRISTOPHER FINKLEY MEMBER	25.00	0	0	0
PATRICA AVANT TREASURER	20.00	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		✓
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✓
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✓
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: 0 ; section 4912: 0 ; section 4955: 0			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✓
41	List the states with which a copy of this return is filed: FL			
42a	The organization's books are in care of: FERLISSA FINKLEY Telephone no. 470-549-5692 Located at: 1501 W AVERY ST, PENSACOLA, FL 32501 ZIP + 4 32501			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		✓
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c		✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✓
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		✓

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000 _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☑ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Ferlissa Finkley, SECRETARY

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name — Firm's EIN

Firm's address — Phone no.

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
PENSACOLA CARING HEARTS	46-3609660

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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	66,500	68,450	70,000	34,500	32,000	271,450
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	66,500	68,450	70,000	34,500	32,000	271,450
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						271,450

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	66,500	68,450	70,000	34,500	32,000	271,450
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						271,450

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	100 %
15	Public support percentage from 2022 Schedule A, Part II, line 14	15	100 %

16a **33 1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☑

b **33 1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	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 2023 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	**From 2018**			
b	**From 2019**			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	**Excess from 2019** . . .			
b	Excess from 2020 . . .			
c	Excess from 2021 . . .			
d	Excess from 2022 . . .			
e	Excess from 2023 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
PENSACOLA CARING HEARTS	46-3609660

Form 990-EZ, Part I, Line 16 - to buy food for food pantry

Primary Exempt Purpose

Primary Exempt Purpose

As an independent non-profit 501(c)3 organization, the mission of Pensacola Caring Hearts Inc. is to provide seniors and children the opportunity to participate in programs, services and activities to meet the diverse, social, educational, cultural and recreational needs of the community. We are devoted to empowering the community to ensure access to healthy food, nutrition education and advocacy for anybody who are at risk of hunger. Pensacola Caring Hearts Inc. seeks to build and foster a strong sense of a metropolitan community and improve the quality of life for people of all ages.

First Program Service Accomplishments Description

Description

MONTH. WE GIVE OUT FREE FOOD IN ESCAMBIA AND SANTA ROSA COUNTIES. IT COST US $750.00 PER 5000LBS OF FOOD PER TRUCK. FOOD INCLUDES FRESH PRODUCE, BAKE GOODS, FROZEN MEATS, BEVERAGES, CANNED GOODS AND DAIRY PRODUCTS.

General Fund 001

Wildlife Sanctuary

11

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025
ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- __ Submit a fully completed Agency Funding Request Application
- __ Submit a copy of your organization's current W-9
- __ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- __ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- __ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Wildlife Sanctuary of Northwest Florida, Inc.

Agency Address:105 North S Street, Pensacola, Fl 32505

Program Name for which funding is being requested: Wildlife Sanctuary of Northwest Florida, Inc.

Amount Requested: $40,000

Program Contact: Emily Holden

Contact Email: ekholden12@gmail.com Contact Phone: (850) 433-9453

25-Word Description of Program: Gives Wildlife a second chance, provides a safe haven for injured and orphaned wildlife and promotes public awareness, appreciation and preservation of wildlife through education.

How many years has your organization been providing services in the County? 42 years

How many years has your organization received funding from the County? Since 1999

Explain how receiving funds from the County would have a significant impact on your organization:

Funding allows us to continue serving Escambia County to our full potential.

PRIOR YEAR FUNDING

Amount Received Last Year, if applicable: $33,250

Briefly discuss how last year's funds were used?

The Wildlife Sanctuary of Northwest Florida accepted and cared for 3,029 injured and orphaned indigenous wildlife and provided care in a hospital setting by professionally trained staff. We provided information, tours, presentations, and literature as a means of fostering public awareness, public safety, public health, and the appreciation of wildlife. Education and a push for increased ecotourism in the community were also part of our daily operations. County funding assisted in staffing, printing of educational materials and maintaining a proper facility which is open 7 days a week, 8am to 5pm year round.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County?

Funding allowed the Wildlife Sanctuary to care for 3,029 animals. Our volunteers contributed 4,475 hours to support our mission. Our educational outreach efforts reached over 160,250 individuals about public safety, appreciation of wildlife, public health, habitat awareness and the fostering of awareness about coexisting with wildlife.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

The Wildlife Sanctuary will continue to accept and care for injured and orphaned wildlife and provide appropriate care in a hospital setting by professionally trained staff. As we continue our mission, we anticipate our admission numbers to continue in the 3,000 plus range for injured and orphaned wildlife. Keeping consistent with a push for providing the best care possible to our patients and to continue to provide education to the public. Due to standard changes and the age of some of our units, it is necessary to modify the number of outdoor rehabilitation units and to provide repairs to our flight pens. With mandatory cost of living increases for staff, this has taken a major toll on our overall budget for animal food, supplies and utilities.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: No

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:

We are the only wildlife hospital, nursery, and educational facility open in Escambia County. We are open 7 days a week, 8am to 5pm year-round.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. For forty-two years the Wildlife Sanctuary of Northwest Florida has done much more than take care of wildlife. It includes examinations, diagnosis, treatment, proper nutritional diets, safe and supportive captive surroundings, physical therapy, and pre-release conditioning for injured, orphaned, and diseased wildlife with the goal of returning individuals to their natural habitats. We also educate residents on wildlife laws and regulations and what to do if they find injured or orphaned wildlife. Our agency consists of professionally trained staff in the care and rehabilitation of 3,000 injured and orphaned wildlife annually. We are an integral part of our state and national wildlife organizations. We work hand in hand with Escambia County Animal Welfare for public safety and wildlife education for a healthier and safer community.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 92 %
  Accounting $4,335, Animal Care salaries $26,209
- Percentage for direct programming costs: 8%
  Educational Materials $1,920, Outdoor Exhibits $784

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

The Wildlife Sanctuary will continue to search for available funding which references wildlife rehabilitation and wildlife education. The services we provide are such an important aspect of public need and safety that we will do everything we can to continue our mission.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: No

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for.

No

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY22	FY23	FY24	% Change
1.Provide a hospital setting for rehab/assist injured and orphaned wildlife -Number of animals helped	3,014	3,029	3,050	+0.5%
2.Volunteer Hours	4235	4,475	4,500	+6%
3.Educate in order to foster public awareness, safety, and appreciation of wildlife. Residents reached through educational materials and social media	155,204	160,250	165,000	+3%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25

1.Acting as a licensed/permitted wildlife hospital we provide for over 3,000 injured and orphaned indigenous wildlife with proper care using a professional and trained staff of wildlife rehabilitators	3,000+ animals
2.Educating over 90,000 residents and visitors annually, fostering public awareness, safety, and appreciation of wildlife	Reaching 90,000+ residents/ visitors
3.	

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1.Between the years of 2004 and 2023 the WSNWFL provided services to the community by caring for 58,523 injured and orphaned wildlife patients	Assist community by providing care for 61,000+ animals in need
2.Over the last 10 years, the Wildlife Sanctuary has provided an avenue to the community to provide educational outreach to an average of 40,000 residents and visitors annually	Averaging 40,000+ annually
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	171,330	$ 240,000	$240,000
Programmatic Income		$	$
County Funding/Direct Contribution	33,250	$ 33,250	$ 40,000
County Funding by Other Source (a)		$	$
City Funding		$	$
Local Non-Profit Funding		$	$
State Funding		$	$
Federal Funding		$	$
Memberships		$	$
Investment Income	2,184	$ 3,000	$ 3,000
Other Income (Bequests)	538,419		$
Total Income	745,183	276,250	$ 283,000
	$	$	$
	$	$	$

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.)

None

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item.
Wildlife Sanctuary Fundraising

	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	8	8	8
Salaries and Wages	$38,216	$38,216	$40,000
Employee Benefits	$ 0	$ 0	$ 0
Professional Services	$ 5,403	$ 5,403	$ 5,000
Contractual Services	$ 115,970	$ 115,970	$ 130,000
Travel Expenses	$ 1,552	$ 1,552	$ 0
Rentals and Leases	$ 0	$ 0	$ 0
Communication	$ 2,126	$ 2,126	$ 2,200
Postage and Freight	$ 1,470	$ 1,470	$ 1,500
Printing and Binding	$ 1,469	$ 1,469	$ 1,500
Marketing and Promotion	$ 2,797	$ 2,797	$ 2,500
Fuel	$ 0	$ 0	$ 0
Supplies	$ 60,823	$ 60,823	$ 60,000
Event Expenses	$ 21,007	$ 21,007	$ 20,000
Capitalizable Assets for County Funding (a)	$ 0	$ 0	$ 0
Other Expenses (b)	$ 20,834	$ 20,834	$ 20,000
Total Expenses	$ 271,667	$ 271,667	$ 282,700
Net Income - (Revenue minus Expense)	473,516	$ 4583	$ 300

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. N/A

(b) Please explain any request listed in the "Other Expenses" line item. Licenses/Taxes, vet services, depreciation, insurance

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar, Jan 1 to Dec 31
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. None
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? Residual funds will be used for cage expansions and repairs and for a potential capital campaign for future relocation.
4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Emily Holden	Interim Director, Full time	$32,500
Sabrina Rovnyak	Animal Care, part time	$19,360
Rylee Gibbs	Animal Care, part time	$18,800
Maddy Muir	Animal Care, part time	$17,280
Alicia Sinkovich	Animal Care, part time	$12,000

5. Please provide the total amount of cash and investments on hand. $1,240,293
6. Does your organization charge fees for services? If so, provide a list of fees charged. Fees for scheduled class presentations and programs as well as guided tours
7. Does your organization require background checks from volunteers and staff? No

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental

questions. If you are not an economic development agency, please mark N/A: N/A

1. What is your agency's Strategic Plan? _____

2. How many jobs were created this year over last year by zip code? _____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

3. Was there any increase in membership for the local chambers? _____

4. What are your agency's statistics on business creation and minority businesses by zip code? _____

5. Can we reduce the taxpayer subsidy? _____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Emily Holden

Name

Director 6-18-2024

Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)
Wildlife Sanctuary of Northwest Florida, Inc

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.
105 North S Street

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, Fl, 32505

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] – [ ][ ] – [ ][ ][ ][ ]

or

Employer identification number
5 9 - 2 2 2 2 3 0 3

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** [signature] **Date** 4/1/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

0000091 11/16/23

FLORIDA

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8012673051C-2	01/31/2024	01/31/2029	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

WILDLIFE SANCTUARY OF NORTHWEST
FLORIDA INCORPORATED
105 N S ST
PENSACOLA FL 32505-7928

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

FLORIDA

Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Scott Egstad & Company, PA
4300 Bayou Blvd Ste 26
Pensacola, FL 32503-2671
850-332-6850

May 9, 2024

CONFIDENTIAL

Wildlife Sanctuary of Northwest
Florida, Inc.
105 North S Street
Pensacola, FL 32505

Dear Emily:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Scott A Egstad CPA

Scott Egstad & Company, PA

Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning , and ending

Wildlife Sanctuary of Northwest Florida, Inc. 59-2222303

Net Asset / Fund Balance at Beginning of Year			1,239,313
Revenue			
Contributions	418,512		
Program service revenue			
Investment income	38,653		
Capital gain / loss			
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	0		
Total revenue		457,165	
Expenses			
Program services	276,636		
Management and general	18,148		
Fundraising	6,556		
Total expenses		301,340	
Excess / (deficit)			155,825
Changes			-1,844
Net Asset / Fund Balance at End of Year			1,393,294

Reconciliation of Revenue

Total revenue per financial statements	457,165
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	457,165

Reconciliation of Expenses

Total expenses per financial statements	301,340
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	301,340

Balance Sheet

	Beginning	Ending	Differences
Assets	1,240,293	1,395,777	
Liabilities	980	2,483	
Net assets	1,239,313	1,393,294	153,981

Miscellaneous Information

Amended return	
Return / extended due date	05/15/24
Failure to file penalty	

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Form **990**

Two Year Comparison Report

For calendar year 2023, or tax year beginning , ending

2022 & 2023

Name

Wildlife Sanctuary of Northwest Florida, Inc.

Taxpayer Identification Number

59-2222303

			2022	2023	Differences
Revenue	1. Contributions, gifts, grants	1.	709,749	381,321	-328,428
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	46,135	37,191	-8,944
	4. Program service revenue	4.			
	5. Investment income	5.	2,184	38,653	36,469
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	758,068	457,165	-300,903
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.	35,500	32,515	-2,985
	16. Salaries, other compensation, and employee benefits	16.	2,716	23,902	21,186
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	17,665	20,304	2,639
	19. Occupancy, rent, utilities, and maintenance	19.	21,007	17,414	-3,593
	20. Depreciation and Depletion	20.	9,641	9,416	-225
	21. Other expenses	21.	185,138	197,789	12,651
	22. **Total expenses.** Add lines 13 through 21	22.	271,667	301,340	29,673
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	486,401	155,825	-330,576
Other Information	24. Total exempt revenue	24.	758,068	457,165	-300,903
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	2,184	38,653	36,469
	27. Total assets	27.	1,240,293	1,395,777	155,484
	28. Total liabilities	28.	980	2,483	1,503
	29. Retained earnings	29.	1,239,313	1,393,294	153,981
	30. Number of voting members of governing body	30.	8	8	
	31. Number of independent voting members of governing body	31.	8	8	
	32. Number of employees	32.	1	8	
	33. Number of volunteers	33.	75	75	

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Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning ....., 2023, and ending ....., 20 .....

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* **for the latest information.**

OMB No. 1545-0047

2023

Name of filer: **Wildlife Sanctuary of Northwest Florida, Inc.**

EIN or SSN: **59-2222303**

Name and title of officer or person subject to tax: **Emily Holden**
Executive Director

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12) **1b**	457,165
2a	**Form 990-EZ** check here	[ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9) **2b**	
3a	**Form 1120-POL** check here	[ ]	**b**	**Total tax** (Form 1120-POL, line 22) **3b**	
4a	**Form 990-PF** check here	[ ]	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5) **4b**	
5a	**Form 8868** check here	[ ]	**b**	**Balance due** (Form 8868, line 3c) **5b**	
6a	**Form 990-T** check here	[ ]	**b**	**Total tax** (Form 990-T, Part III, line 4) **6b**	
7a	**Form 4720** check here	[ ]	**b**	**Total tax** (Form 4720, Part III, line 1) **7b**	
8a	**Form 5227** check here	[ ]	**b**	**FMV of assets at end of tax year** (Form 5227, Item D) **8b**	
9a	**Form 5330** check here	[ ]	**b**	**Tax due** (Form 5330, Part II, line 19) **9b**	
10a	**Form 8038-CP** check here	[ ]	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22) .. **10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize **Scott Egstad & Company, PA** to enter my PIN **11954** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **05/09/24**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **59620911954**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature **Scott A. Egstad CPA** Date **05/09/24**

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ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Wildlife Sanctuary of Northwest Florida, Inc.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 105 North S Street

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Pensacola FL 32505

D Employer identification number: 59-2222303

E Telephone number: 850-433-9453

G Gross receipts $: 457,165

F Name and address of principal officer:
Emily Holden
105 North W Street
Pensacola FL 32505

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.pensacolawildlife.com

H(c) Group exemption number

K Form of organization: ☒ 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:
To provide a safe haven for injured and orphaned wildlife, provide rehabilitation and release, when possible, and to foster public awareness and appreciation of wildlife.

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	8
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	8
6 Total number of volunteers (estimate if necessary)	6	75
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	755,884	418,512
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,184	38,653
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	758,068	457,165

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	38,216	56,417
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 6,556		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	233,451	244,923
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	271,667	301,340
19 Revenue less expenses. Subtract line 18 from line 12	486,401	155,825

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,240,293	1,395,777
21 Total liabilities (Part X, line 26)	980	2,483
22 Net assets or fund balances. Subtract line 21 from line 20	1,239,313	1,393,294

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: Emily Holden — Date:

Type or print name and title: Executive Director

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check	PTIN
Scott A. Egstad CPA	Scott A. Egstad CPA	05/09/24	☐ if self-employed	P00038995

Firm's name: Scott Egstad & Company, PA — Firm's EIN: 59-3332999

Firm's address: 4300 Bayou Blvd Ste 26, Pensacola, FL 32503-2671 — Phone no. 850-332-6850

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May the IRS discuss this return with the preparer shown above? See instructions ☒ 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 ☐

1 Briefly describe the organization's mission:

To provide a safe haven for injured and orphaned wildlife, provide rehabilitation and release, when possible, and to foster public awareness and appreciation of wildlife.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 276,636 including grants of $) (Revenue $)

To provide care for hurt and abandoned wildlife.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 276,636

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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	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

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		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 noncash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30	X	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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	1		
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	

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	8		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			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?	15			X
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16			X
	If "Yes," complete Form 4720, Schedule O.				
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17			
	If "Yes," complete Form 6069.				

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Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to 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	8		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Diane Wahlquist 5541 Bob O Link Road

Pensacola FL 32507 850-433-9453

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Molly O'Connor	5.00									
President	0.00	X		X				0	0	0
(2) Debbie Barnard	5.00									
Vice President	0.00	X		X				0	0	0
(3) Frances Webb	5.00									
Secretary	0.00	X		X				0	0	0
(4) Diane Wahlquist	10.00									
Treasurer	0.00	X		X				0	0	0
(5) Robert Jordan	2.00									
Director	0.00	X						0	0	0
(6) Mary Jones	2.00									
Director	0.00	X						0	0	0
(7) Ellen Odom	2.00									
Director	0.00	X						0	0	0
(8) Keith Wilkins	2.00									
Director	0.00	X						0	0	0
(9) Emily Holden	40.00									
Executive Director	0.00			X				32,515	0	0
(10)										
(11)										

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b **Subtotal**								32,515		
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								32,515		

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

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2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	37,191				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	381,321				
	g Noncash contributions included in lines 1a-1f	1g	$ 32,917				
	h **Total.** Add lines 1a–1f			418,512			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			38,653			38,653
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			457,165	0	0	38,653

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	32,515	32,515		
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	22,596	16,947	3,389	2,260
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	1,306	980	196	130
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	5,534		5,534	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	14,770	14,770		
12 Advertising and promotion				
13 Office expenses	4,387	2,193	1,097	1,097
14 Information technology				
15 Royalties				
16 Occupancy	17,414	15,458	1,956	
17 Travel	1,731	1,731		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	687	687		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9,416	8,004	1,412	
23 Insurance	9,319	7,921	1,398	
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 Employee Leasing	109,949	109,949		
b Wildlife Feed	48,566	48,566		
c Supplies	13,534	13,534		
d Fundraising	3,069			3,069
e All other expenses	6,547	3,381	3,166	
25 **Total functional expenses.** Add lines 1 through 24e	301,340	276,636	18,148	6,556
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	38,823	1	44,730
	2	Savings and temporary cash investments	461,163	2	1,116,044
	3	Pledges and grants receivable, net	4,990	3	6,656
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	2,695	9	2,992
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 342,849			
	b	Less: accumulated depreciation — 10b: 196,694	155,571	10c	146,155
	11	Investments—publicly traded securities	577,051	11	79,200
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,240,293	16	1,395,777
Liabilities	17	Accounts payable and accrued expenses	980	17	2,483
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	980	26	2,483
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	1,239,313	27	1,393,294
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	1,239,313	32	1,393,294
	33	Total liabilities and net assets/fund balances	1,240,293	33	1,395,777

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	457,165
2	Total expenses (must equal Part IX, column (A), line 25)	2	301,340
3	Revenue less expenses. Subtract line 2 from line 1	3	155,825
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,239,313
5	Net unrealized gains (losses) on investments	5	-1,844
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,393,294

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
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		

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SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
Wildlife Sanctuary of Northwest Florida, Inc.	59-2222303

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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	250,932	249,286	232,411	755,884	418,512	1,907,025
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	34,576	34,576	34,577	34,577	34,577	172,883
4 **Total.** Add lines 1 through 3	285,508	283,862	266,988	790,461	453,089	2,079,908
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)						506,641
6 **Public support.** Subtract line 5 from line 4						1,573,267

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	285,508	283,862	266,988	790,461	453,089	2,079,908
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,324	2,314	3,730	2,184	38,653	50,205
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						2,130,113

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	73.86 %
15	Public support percentage from 2022 Schedule A, Part II, line 14	15	75.86 %

16a **33 1/3% support test — 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test — 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests — 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	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		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

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		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	5	
6	Other distributions (*describe in Part VI*). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI.* See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI.* See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

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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.)

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Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Name of the organization
Wildlife Sanctuary of Northwest Florida, Inc.

Employer identification number
59-2222303

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).

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Name of organization: Wildlife Sanctuary of Northwest

Employer identification number: 59-2222303

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	Estate of Andrew Neal Slattery 8445 Millstream Dr Pensacola FL 32514	$ 122,778	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	Estate of Patricia Miller 760 East Ten Mile Road Pensacola FL 32514	$ 43,615	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.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
Wildlife Sanctuary of Northwest Florida, Inc.

Employer identification number
59-2222303

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 on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ____ %
- b Permanent endowment ____ %
- c Term endowment ____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		40,361		40,361
b Buildings				
c Leasehold improvements		302,488	196,694	105,794
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				146,155

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Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

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2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	457,165
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	457,165
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	457,165

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	301,340
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	301,340
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	301,340

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.

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Part XIII Supplemental Information *(continued)*

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open To Public Inspection

Name of the organization

Florida, Inc.

Employer identification number

59-2222303

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ( )	X	1	32,917	
26	Other ( )				
27	Other ( )				
28	Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	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.			

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Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: **Wildlife Sanctuary of Northwest Florida, Inc.**

Employer identification number: **59-2222303**

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

Reviewed by Executive Director and Treasurer before filing.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

The organization makes its documents available to the public upon request.

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Form **990**

Tax Return History

2023

Name: **Wildlife Sanctuary of Northwest Florida, Inc.**

Employer Identification Number: **59-2222303**

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants	250,932	231,874	232,411	755,884	418,512	
Membership dues						
Program service revenue						
Capital gain or loss	-398	69,059				
Investment income	3,324	2,313	3,730	2,184	38,653	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue	253,858	303,246	236,141	758,068	457,165	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.				35,500	32,515	
Other compensation	32,233	35,781	37,575	2,716	23,902	
Professional fees	16,643	12,325	15,667	17,665	20,304	
Occupancy costs	11,864	12,456	10,796	21,007	17,414	
Depreciation and depletion	15,146	14,018	7,901	9,641	9,416	
Other expenses	192,395	170,428	144,956	185,138	197,789	
Total expenses	268,281	245,008	216,895	271,667	301,340	
Excess or (Deficit)	-14,423	58,238	19,246	486,401	155,825	
Total exempt revenue	253,858	303,246	236,141	758,068	457,165	
Total unrelated revenue						
Total excludable revenue	2,926	71,372	3,730	2,184	38,653	
Total Assets	641,721	700,133	756,288	1,240,293	1,395,777	
Total Liabilities	1,188	1,728	1,226	980	2,483	
Net Fund Balances	640,533	698,405	755,062	1,239,313	1,393,294	

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Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
Interest						
	$ 34,769		14			
Total	$ 34,769					

Taxable Dividends from Securities

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
Dividend Income						
	$ 3,884		14			
Total	$ 3,884					

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Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Contract Labor	$ 14,770	$ 14,770	$	$
Total	$ 14,770	$ 14,770	$ 0	$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Telephone	$ 2,435	$ 2,070	$ 365	$
Miscellaneous	1,500		1,500	
Medical Supplies	1,311	1,311		
Licenses and Taxes	1,301		1,301	
Total	$ 6,547	$ 3,381	$ 3,166	$ 0

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Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
Escambia County	$ 37,191
Contributions	214,928
Estate of Andrew Neal Slattery	
Cash Contribution	122,778
Estate of Patricia Miller	
Cash Contribution	43,615
Total	$ 418,512

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Schedule A, Part II, Line 5 - Excess Gifts

Donor Name	Total	Excess
George Wilkins Estate	$	$
Jean Leib		
Wendy Anne Whitehouse Rev Trust	453,733	411,131
Isolde Cain IRA	56,923	14,321
Robert Ellis Living Trust	10,000	
Estate of Kim Stevens	17,763	
Estate of Andrew Neal Slattery	122,778	80,176
Estate of Patricia Miller	43,615	1,013
Total	$ 704,812	$ 506,641

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Federal Statements

Schedule A, Part II, Line 8(e)

Description	Amount
Interest	$ 34,769
Dividend Income	3,884
Total	$ 38,653

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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Wildlife Sanctuary of Northwest Florida, Inc.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 105 North S Street

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Pensacola FL 32505

D Employer identification number: 59-2222303

E Telephone number: 850-433-9453

G Gross receipts $: 758,068

F Name and address of principal officer:
Dorothy W Kaufmann
105 North W Street
Pensacola FL 32505

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.pensacolawildlife.com

H(c) Group exemption number

K Form of organization: ☒ 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:
To provide a safe haven for injured and orphaned wildlife, provide rehabilitation and release, when possible, and to foster public awareness and appreciation of wildlife.

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	8
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	1
6 Total number of volunteers (estimate if necessary)	6	75
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	232,411	755,884
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,730	2,184
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	236,141	758,068

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	37,575	38,216
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 7,354		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	179,320	233,451
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	216,895	271,667
19 Revenue less expenses. Subtract line 18 from line 12	19,246	486,401

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	756,288	1,240,293
21 Total liabilities (Part X, line 26)	1,226	980
22 Net assets or fund balances. Subtract line 21 from line 20	755,062	1,239,313

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

Dorothy W Kaufmann Executive Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Scott A. Egstad CPA	Scott A. Egstad CPA	05/10/23		P00038995

Firm's name: Scott Egstad & Company, PA — Firm's EIN: 59-3332999

Firm's address: 4300 Bayou Blvd Ste 26, Pensacola, FL 32503-2671 — Phone no. 850-332-6850

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May the IRS discuss this return with the preparer shown above? See instructions ☒ 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 ☐

1 Briefly describe the organization's mission:

To provide a safe haven for injured and orphaned wildlife, provide rehabilitation and release, when possible, and to foster public awareness and appreciation of wildlife.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 246,343 including grants of $) (Revenue $)

To provide care for hurt and abandoned wildlife.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 246,343

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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	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

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30	X	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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	1		
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	

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 1			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 8			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 8			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

Dorothy W Kaufmann 105 North W Street

Pensacola FL 32505 850-433-9453

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Molly O'Connor	5.00									
President	0.00	X		X				0	0	0
(2) Debbie Barnard	5.00									
Vice President	0.00	X		X				0	0	0
(3) Frances Webb	5.00									
Secretary	0.00	X		X				0	0	0
(4) Diane Wahlquist	10.00									
Treasurer	0.00	X		X				0	0	0
(5) Robert Jordan	2.00									
Director	0.00	X						0	0	0
(6) Mary Jones	2.00									
Director	0.00	X						0	0	0
(7) Ellen Odom	2.00									
Director	0.00	X						0	0	0
(8) John Kaufmann	2.00									
Director	0.00	X						0	0	0
(9) Dorothy W Kaufmann	40.00									
Executive Director	0.00			X				35,500	0	0
(10)										
(11)										

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								35,500		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								35,500		

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

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2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	46,135				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	709,749				
	g Noncash contributions included in lines 1a-1f	1g	$ 35,572				
	h **Total.** Add lines 1a–1f			755,884			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,184			2,184
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental inc. or (loss) 6c						
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a						
	b Less: cost or other basis and sales exps. 7b						
	c Gain or (loss) 7c						
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			758,068	0	0	2,184

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	35,500	26,625	5,325	3,550
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	2,716	2,037	407	272
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	5,403		5,403	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	12,262	12,262		
12 Advertising and promotion				
13 Office expenses	2,939	1,469	735	735
14 Information technology				
15 Royalties				
16 Occupancy	21,007	19,248	1,759	
17 Travel	1,552	1,552		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,690	2,690		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9,641	8,195	1,446	
23 Insurance	8,503	7,228	1,275	
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 Employee Leasing	103,708	103,708		
b Wildlife Feed	48,210	48,210		
c Supplies	10,043	10,043		
d Fundraising	2,797			2,797
e All other expenses	4,696	3,076	1,620	
25 **Total functional expenses.** Add lines 1 through 24e	271,667	246,343	17,970	7,354
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	36,348	1	38,823
	2	Savings and temporary cash investments	472,921	2	461,163
	3	Pledges and grants receivable, net	3,899	3	4,990
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	2,641	9	2,695
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 342,849			
	b	Less: accumulated depreciation — 10b: 187,278	162,583	10c	155,571
	11	Investments—publicly traded securities	77,896	11	577,051
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	756,288	16	1,240,293
Liabilities	17	Accounts payable and accrued expenses	1,226	17	980
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	1,226	26	980
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	755,062	27	1,239,313
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	755,062	32	1,239,313
	33	Total liabilities and net assets/fund balances	756,288	33	1,240,293

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	758,068
2	Total expenses (must equal Part IX, column (A), line 25)	2	271,667
3	Revenue less expenses. Subtract line 2 from line 1	3	486,401
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	755,062
5	Net unrealized gains (losses) on investments	5	-2,150
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,239,313

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
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		

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SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
Wildlife Sanctuary of Northwest Florida, Inc.	59-2222303

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 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box 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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	191,245	250,932	249,286	232,411	755,884	1,679,758
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	34,576	34,576	34,576	34,577	34,577	172,882
4 **Total.** Add lines 1 through 3	225,821	285,508	283,862	266,988	790,461	1,852,640
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)						435,956
6 **Public support.** Subtract line 5 from line 4						1,416,684

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	225,821	285,508	283,862	266,988	790,461	1,852,640
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,316	3,324	2,314	3,730	2,184	14,868
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						1,867,508

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	75.86%
15	Public support percentage from 2021 Schedule A, Part II, line 14	15	98.74%

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 ☐

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	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		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

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		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6 Other distributions (*describe in* ***Part VI***). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9 Distributable amount for 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			

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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.)

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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
Wildlife Sanctuary of Northwest Florida, Inc.

Employer identification number
59-2222303

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).

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Name of organization: Wildlife Sanctuary of Northwest

Employer identification number: 59-2222303

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	Wendy Anne Whitehouse Rev Trust 8495 Silverview Ct Lorton VA 22079	$ 453,733	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	Isolde Cain IRA Isolde Caine 164 Cottage View Dr Pensacola FL 32507	$ 56,923	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	Estate of Kim Stevens 1800 E Baars St Pensacola FL 32503	$ 17,763	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.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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
Wildlife Sanctuary of Northwest Florida, Inc.

Employer identification number
59-2222303

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ____ %
- b Permanent endowment ____ %
- c Term endowment ____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		40,361		40,361
b Buildings				
c Leasehold improvements		302,488	187,278	115,210
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				155,571

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Part VII Investments – Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)*		

Part VIII Investments – Program Related.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)*		

Part IX Other Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	

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2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	758,068
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	758,068
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	758,068

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	271,667
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	271,667
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	271,667

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.

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Part XIII Supplemental Information *(continued)*

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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

Florida, Inc.

Employer identification number

59-2222303

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ( )	X	1	35,572	Wildlife Food & Supplies
26	Other ( )				
27	Other ( )				
28	Other ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	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.			

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Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to *www.irs.gov/Form990* for the latest information.	2022 Open to Public Inspection

Name of the organization	Employer identification number
Wildlife Sanctuary of Northwest Florida, Inc.	59-2222303

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

Reviewed by Executive Director and Treasurer before filing.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

The organization makes its documents available to the public upon request.

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Form **990**

Two Year Comparison Report

For calendar year 2022, or tax year beginning , ending

2021 & 2022

Name

Wildlife Sanctuary of Northwest Florida, Inc.

Taxpayer Identification Number

59-2222303

			2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1.	195,576	709,749	514,173
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	36,835	46,135	9,300
	4. Program service revenue	4.			
	5. Investment income	5.	3,730	2,184	-1,546
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	236,141	758,068	521,927
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.		35,500	35,500
	16. Salaries, other compensation, and employee benefits	16.	37,575	2,716	-34,859
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	15,667	17,665	1,998
	19. Occupancy, rent, utilities, and maintenance	19.	10,796	21,007	10,211
	20. Depreciation and Depletion	20.	7,901	9,641	1,740
	21. Other expenses	21.	144,956	185,138	40,182
	22. **Total expenses.** Add lines 13 through 21	22.	216,895	271,667	54,772
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	19,246	486,401	467,155
Other Information	24. Total exempt revenue	24.	236,141	758,068	521,927
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	3,730	2,184	-1,546
	27. Total assets	27.	756,288	1,240,293	484,005
	28. Total liabilities	28.	1,226	980	-246
	29. Retained earnings	29.	755,062	1,239,313	484,251
	30. Number of voting members of governing body	30.	8	8	
	31. Number of independent voting members of governing body	31.	8	8	
	32. Number of employees	32.	1	1	
	33. Number of volunteers	33.	75	75	

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Form **990** | **Tax Return History** | **2022**

Name: Wildlife Sanctuary of Northwest Florida, Inc.

Employer Identification Number: 59-2222303

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	191,245	250,932	231,874	232,411	755,884	
Membership dues						
Program service revenue						
Capital gain or loss		-398	69,059			
Investment income	3,316	3,324	2,313	3,730	2,184	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue	194,561	253,858	303,246	236,141	758,068	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.					35,500	
Other compensation	37,931	32,233	35,781	37,575	2,716	
Professional fees	7,395	16,643	12,325	15,667	17,665	
Occupancy costs	12,242	11,864	12,456	10,796	21,007	
Depreciation and depletion	15,798	15,146	14,018	7,901	9,641	
Other expenses	157,300	192,395	170,428	144,956	185,138	
Total expenses	230,666	268,281	245,008	216,895	271,667	
Excess or (Deficit)	-36,105	-14,423	58,238	19,246	486,401	
Total exempt revenue	194,561	253,858	303,246	236,141	758,068	
Total unrelated revenue						
Total excludable revenue	3,316	2,926	71,372	3,730	2,184	
Total Assets	653,864	641,721	700,133	756,288	1,240,293	
Total Liabilities	840	1,188	1,728	1,226	980	
Net Fund Balances	653,024	640,533	698,405	755,062	1,239,313	

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Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
Interest						
	$ 879		14			
Total	$ 879					

Taxable Dividends from Securities

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
Dividend Income						
	$ 1,305		14			
Total	$ 1,305					

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Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Contract Labor	$ 12,262	$ 12,262	$	$
Total	$ 12,262	$ 12,262	$ 0	$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Telephone	$ 2,126	$ 1,807	$ 319	$
Licenses and Taxes	1,301		1,301	
Medical Supplies	1,269	1,269		
Total	$ 4,696	$ 3,076	$ 1,620	$ 0

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Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
Escambia County	$ 46,135
Contributions	171,330
Wendy Anne Whitehouse Rev Trust	
Cash Contribution	453,733
Isolde Cain IRA	
Cash Contribution	56,923
Robert Ellis Living Trust	
Cash Contribution	10,000
Estate of Kim Stevens	
Cash Contribution	17,763
Total	$ 755,884

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Federal Statements

Schedule A, Part II, Line 5 - Excess Gifts

Donor Name	Total	Excess
George Wilkins Estate	$	$
Jean Leib		
Wendy Anne Whitehouse Rev Trust	453,733	416,383
Isolde Cain IRA	56,923	19,573
Robert Ellis Living Trust	10,000	
Estate of Kim Stevens	17,763	
Total	$ 538,419	$ 435,956

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Federal Statements

Schedule A, Part II, Line 8(e)

Description	Amount
Interest	$ 879
Dividend Income	1,305
Total	$ 2,184

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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Wildlife Sanctuary of Northwest Florida, Inc.

Doing business as:

Number and street (or P O box if mail is not delivered to street address): 105 North S Street

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Pensacola FL 32505

D Employer identification number: 59-2222303

E Telephone number: 850-433-9453

G Gross receipts $: 374,936

F Name and address of principal officer:
Dorothy W Kaufmann
105 North W Street
Pensacola FL 32505

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.pensacolawildlife.com

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1982

M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
To provide a safe haven for injured and orphaned wildlife, provide rehabilitation and release, when possible, and to foster public awareness and appreciation of wildlife.

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	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	1
6	Total number of volunteers (estimate if necessary)	6	75
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
8	Contributions and grants (Part VIII, line 1h)	250,932	231,874
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,926	71,372
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	253,858	303,246
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	32,233	35,781
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 5,582		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	236,048	209,227
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	268,281	245,008
19	Revenue less expenses. Subtract line 18 from line 12	-14,423	58,238

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	641,721	700,133
21	Total liabilities (Part X, line 26)	1,188	1,728
22	Net assets or fund balances. Subtract line 21 from line 20	640,533	698,405

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

Dorothy W Kaufmann COPY
Signature of officer

Date

Dorothy W Kaufmann Executive Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Scott A. Egstad CPA	Preparer's signature: Scott A Egstad CPA	Date: 04/09/21	Check ☐ if self-employed	PTIN: P00038995

Firm's name ▶ Scott Egstad & Company, PA — Firm's EIN ▶ 59-3332999

Firm's address ▶ 4300 Bayou Blvd Ste 26 Pensacola, FL 32503-2671 — Phone no 850-332-6850

May the IRS discuss this return with the preparer shown above? See instructions ☒ 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 ☐

1 Briefly describe the organization's mission:

To provide a safe haven for injured and orphaned wildlife, provide rehabilitation and release, when possible, and to foster public awareness and appreciation of wildlife.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 220,964 including grants of $) (Revenue $)

To provide care for hurt and abandoned wildlife.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ 220,964

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **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	1		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	8		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

Dorothy W Kaufmann 105 North W Street

Pensacola FL 32505 850-433-9453

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Debbie Barnard	6.00									
Vice President	0.00	X		X				0	0	0
(2) Mary Jones	1.00									
Director	0.00	X						0	0	0
(3) Robert Jordan	6.00									
Director	0.00	X						0	0	0
(4) John Kaufmann	8.00									
Director	0.00	X						0	0	0
(5) Molly O'Connor	8.00									
President	0.00	X		X				0	0	0
(6) Ellen Odom	5.00									
Director	0.00	X						0	0	0
(7) Larry Steimel	10.00									
Director	0.00	X						0	0	0
(8) Diane Wahlquist	15.00									
Treasurer	0.00	X		X				0	0	0
(9) Frances Webb	8.00									
Secretary	0.00	X		X				0	0	0
(10) Dorothy W Kaufmann	40.00									
Executive Director	0.00			X				0	0	0
(11)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	52,656				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	179,218				
	g Noncash contributions included in lines 1a-1f	1g	$ 38,000				
	h **Total.** Add lines 1a–1f			231,874			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,313			2,313
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a		140,749			
	b Less: cost or other basis and sales exps.	7b		71,690			
	c Gain or (loss)	7c		69,059			
	d Net gain or (loss)			69,059	69,059		
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			303,246	69,059	0	2,313

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	33,238	24,928	4,986	3,324
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	2,543	1,908	381	254
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	4,740		4,740	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	7,585	7,585		
12 Advertising and promotion				
13 Office expenses	3,242	1,720	711	811
14 Information technology				
15 Royalties				
16 Occupancy	12,456	10,588	1,868	
17 Travel	202	202		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	14,018	11,915	2,103	
23 Insurance	13,647	11,600	2,047	
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 Employee Leasing	81,317	81,317		
b Wildlife Feed	42,432	42,432		
c Repairs and Maintenance	13,871	13,871		
d Supplies	9,809	9,809		
e All other expenses	5,908	3,089	1,626	1,193
25 **Total functional expenses.** Add lines 1 through 24e	245,008	220,964	18,462	5,582
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		53,045	1	71,844
	2	Savings and temporary cash investments		382,027	2	383,335
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		2,730	9	2,768
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 266,392			
	b	Less: accumulated depreciation	10b 169,736	182,364	10c	96,656
	11	Investments—publicly traded securities		21,555	11	22,193
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	123,337
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		641,721	16	700,133
Liabilities	17	Accounts payable and accrued expenses		1,188	17	1,728
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		1,188	26	1,728
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		640,533	27	698,405
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		640,533	32	698,405
	33	Total liabilities and net assets/fund balances		641,721	33	700,133

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	303,246
2	Total expenses (must equal Part IX, column (A), line 25)	2	245,008
3	Revenue less expenses. Subtract line 2 from line 1	3	58,238
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	640,533
5	Net unrealized gains (losses) on investments	5	-366
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	698,405

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization	Employer identification number
Wildlife Sanctuary of Northwest Florida, Inc.	59-2222303

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	206,322	143,625	191,245	250,932	249,286	1,041,410
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	34,576	34,576	34,576	34,576	34,576	172,880
4 **Total.** Add lines 1 through 3	240,898	178,201	225,821	285,508	283,862	1,214,290
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						1,214,290

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	240,898	178,201	225,821	285,508	283,862	1,214,290
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,899	3,131	3,316	3,324	2,314	13,984
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						1,228,274

12	Gross receipts from related activities, etc. (see instructions)	12	25,773

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	98.86%
15	Public support percentage from 2019 Schedule A, Part II, line 14	15	98.79%

16a **33 1/3% support test—2020.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test—2019.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2020** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2019** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described in line 11a above?	11b		
c	A 35% controlled entity of a person described in line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			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 in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	
6	Other distributions (*describe in Part VI*). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	
9	Distributable amount for 2020 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2020			
a	From 2015			
b	From 2016			
c	From 2017			
d	From 2018			
e	From 2019			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2020 distributable amount			
i	Carryover from 2015 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2020 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2020 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI*. See instructions.			
6	Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI*. See instructions.			
7	**Excess distributions carryover to 2021.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2016			
b	Excess from 2017			
c	Excess from 2018			
d	Excess from 2019			
e	Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No 1545-0047

2020

Open to Public Inspection

Name of the organization
Wildlife Sanctuary of Northwest Florida, Inc.

Employer identification number
59-2222303

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 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ %
b Permanent endowment ▶ %
c Term endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		40,361		40,361
b Buildings				
c Leasehold improvements		226,031	169,736	56,295
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				96,656

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Insurance Proceeds Receivable	123,337
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	123,337

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	411,210
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-366		
b	Donated services and use of facilities	2b	108,330		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	107,964
3	Subtract line 2e from line 1			3	303,246
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	303,246

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	353,338
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	108,330		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	108,330
3	Subtract line 2e from line 1			3	245,008
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	245,008

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No 1545-0047

2020

Open To Public Inspection

Name of the organization: Wildlife Sanctuary of Northwest Florida, Inc.

Employer identification number: 59-2222303

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( )	X	1	38,000	Wildlife Feed/Supplies
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	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 O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2020

Open to Public Inspection

Name of the organization	Employer identification number
Wildlife Sanctuary of Northwest Florida, Inc.	59-2222303

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

Reviewed by Executive Director and Treasurer before filing.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

The organization makes its documents available to the public upon request.

Tourist Development Tax Fund - 108

Visit Pensacola - Unified 12

Fully-Completed Agency Funding Request Application

Visit Pensacola, Inc. / Unified Budget Application

800.874.1234
850.434.1234
fax:
850.432.8211
1401 E. Gregory St.
Pensacola, FL 32502
visitpensacola.com
facebook.com/visitpensacola

Attachment A: Annual Narrative Form: See Attached Annual Report for FY23

Annual Report Narrative Instructions for Organizations that are granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund related to the advertisement & promotion of tourism. Florida Statutes 125.0104(5)(a)(3) states "if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists".

Organizations that are granted TDT funds need to provide the required information below in an annual report regarding the expenditure of their funds. Please include the following information in your annual report:

TDT Grantee Information:

Name of Organization (must match W9):
Contact:
Title:
Mailing Address:
Grant Amount Received:

Tourism Activity Description:

Brief description of the organization/event.
What impact did your organization/event have on the citizens of Escambia County?

- Direct Spending from visitors: $1,317,318,200 +0.6% from FY22
- Economic Impact from visitors: $ 2,028,670,100 +0.9% from FY22
- Tourism in the Pensacola area supported 20,600 local jobs in FY2023, generating $676,180,100 in wages and salaries.
- Visitors to the Pensacola area save local residents $508 in local taxes per household each year.

Is this a new or repeat grant?
If Repeat, how many years?

Tourism Metrics:

How did your organization fulfill a special need within the tourism industry and/or enhance the overall local tourism product by increasing the number and quality of tourist activities?

Visit Pensacola serves as the primary destination marketing organization for Escambia County. In this role we lead the efforts directly related to the attraction and retention of tourists to our community. In addition, Visit Pensacola serves to connect businesses and organizations to impact development and infrastructure within Escambia County. Details of FY23 activity can be found in the attached report.

How did your organization/event benefit tourism in Escambia County?

- After significant growth in FY21, the Pensacola area has successfully maintained this growth in visitation, direct spending, economic impact, and TDT.
- Customer service (+8% points), Lodging (+6% points), Restaurants (+7% points), and Value for money (+3% points) were all up in Exceeded Expectations from FY2022.

March 1, 2023

TO: Tourist Promotion Partners
RE: Requests for funding for Fiscal Year (FY) 2024

Dear Potential Funding Recipient:

Attached please find the Escambia County Tourism Promotion Agency Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 3, 2023.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is required. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Important Note: As a requirement to receive County TDT grant monies, your organization will be **required** to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the **Attachment A** "Annual Narrative Form", attached to this application.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is an application check list to ensure all required documents are submitted. Please check each box to confirm that these items are included with your funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,
Stephan Hall
Finance Director

FISCAL YEAR 2024
ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 3, 2023

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- __ Submit a fully completed Agency Funding Request Application
- __ Submit a copy of your organization's current W-9
- __ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- __ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- __ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Visit Pensacola, Inc

Agency Address: 1401 E. Gregory Street, Pensacola, FL 32502

Program Name for which funding is being requested: Unified Budget (VP, PS and ACE)

Amount Requested: $13,250,000

Program Contact: Darien Schaefer

Contact Email: dschaefer@visitpensacola.com Contact Phone: 850-776-9916

25-Word Description of Program:

Visit Pensacola serves as the lead organization for building tourism as an economic engine in Escambia County. We create and implement programs of work to increase visitation to the county, resulting in spending by the visitors in the local economy, supporting local jobs and contributing to the local government tax base.

How many years has your organization been providing services in the County? 10 years

How many years has your organization received funding from the County? 10 years

Explain how receiving funds from the County would have a significant impact on your organization:

Visit Pensacola's primary purpose is tourism promotion. Our main objective is to increase the economic impact of visitors to our community; collaborate with local entities (business and governmental) for the development of tourism; raise the quality of life for community residents; and continue fostering a collective collaboration among organizations, governmental entities, and community members.

With a collaborative approach, we maximize the limited TDT dollars to get the best return on investment for the County. TDT dollars are the primary revenue stream for Visit Pensacola to fund its tourism promotions. We could not provide destination marketing services without it.

Receiving funds from the County continue to have a significant impact on our organization as these funds allow us to directly contribute back to our local economy and our local government tax base.

If we did not receive our full request, we would re-evaluate all areas of our business to determine what areas will need to be cut or reduced. While we generate private revenue through various other means (membership, cooperative advertising, and events) it is not enough to make up for any loss of TDT revenue. Other funding is used for expenses that are non-reimbursable from tourism tax dollars requirements, i.e. gratuities, above GSA allowances, etc.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $14,892,919

Briefly discuss how last year's funds were used?

Visit Pensacola is Escambia County's designated Destination Marketing Organization, promoting the Pensacola Bay area as a world-class destination to travelers nationally and internationally. The investment in Visit Pensacola by Escambia County allowed us to take a multi-faceted and unified approach to build awareness of the Pensacola Bay Area's unique and diverse offerings for the traveling public. While our primary focus is leisure travel, we also bring meetings & conferences, reunions, group tours, weddings, festivals and major events. The funding received for the Unified Budget is distributed between Visit Pensacola (74.25%), ACE (14.75%) and Pensacola Sports (11.00%).

Business travel continues to slowly increase towards 2019 levels and brings opportunities for Visit Pensacola to re-engage with domestic and international travel-trade groups, tour operators, and meeting planners to drive future business. The event grant program continued to help festivals and events grow in 2023.

Our primary campaign, "The Way To Beach" is our central brand campaign and the basis upon which niche campaigns are built. Our "drive market" focus is a radius of 500 miles which includes 24 of the top 25 DMAs that book overnight stays in Escambia County.

We increased advertising in successful campaigns including Direct Flight Markets, Winter Travelers (Snowbirds), and interest markets including fishing, diving, foodies, craft beer, birding enthusiasts, sports and LGBTQ. Our "While You're Here" campaign delivers digital ads to visitors while they are in-market to showcase arts and culture, festivals and events, history and outdoor activities.

Our TV and Radio Campaigns included an Alabama Football and SEC Football promotion, the Hallmark Channel, and a cooperative regional TV campaign through Visit Florida.

Activations included the 2nd Annual Garden & Gun Seafood Rodeo showcasing the culinary skills of Pensacola Chefs.

We funded and contributed significant staff time expand the ROI of the Sun Belt Conference Basketball Championships. We work in cooperation with Visit Florida on cooperative advertising opportunities to include a TV Campaign, Media FAMs, tradeshows, print advertising, Visitor Guide and Map.

Sales efforts were expanded to capture the return of group business including meetings, group tours, reunions, and weddings.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County?

Visit Pensacola's layered approach includes Advertising, Direct Sales, Public Relations, Promotions, Research and servicing the visitor (information centers). After large gains in FY21 and FY22, we have been able to retain most of that growth in 2023. Our research has shown that we have held our Total Visitors at 2,505,200 people (down 0.2), increased Visitor Spending to $1,317,318,200 (up 0.6%), as well as economic impact to $2,028,670,100 (up 0.9%).

For every dollar ($1) invested in our tourism marketing, $15.79 is returned to local businesses through visitor spending. Tourism represents 20,600 jobs in Escambia County. Visitors to Escambia County save local residents $508 in county taxes per household each year. 67% of visitor spending is outside of lodging and spent in local businesses including retail, restaurants, attractions grocery stores and gas stations.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

Visit Pensacola is the umbrella organization that positions Escambia County as "The Way To Beach"…an authentic, must-see beach destination. To gain the desired positioning, Visit Pensacola brings together a wide variety of organizations, businesses, and interests and provides a leadership role in unifying these assets within the destination to market as one. Visit Pensacola is requesting funds to support the marketing and sales efforts to attract visitors for leisure, meetings, weddings, reunions etc. and act as an outlet to provide information to potential visitors. Our request is part of a greater request as a unified budget that includes Pensacola Sports (PS) and Art, Culture and Entertainment (ACE).

Visit Pensacola started receiving funding in 2014 and has contributed to a 6.5% - 9.1% growth in TDT receipts every year since then through 2019. Visit Pensacola and the Unified Budget played a critical role in rebounding quickly from the COVID pandemic in 2020 and recording record TDT receipts in 2021. TDT receipts in FY21 increased by 26.1% and 44.6% in FY22. While TDT receipts in FY23 were down slightly by 1.1%, TDT receipts from FY19 to FY23 has grown by 40% or an average of 10% per year.

Through the efforts of the Unified Budget, tourism supports local businesses, creates jobs, generates additional LOST revenue for Escambia County and adds to the quality of life for county residents.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain:

For those counties who have enacted the tourist development tax (TDT), it is a requirement that they have a Tourist Development Council (TDC). The efforts of Visit Pensacola and the Unified Budget, while serving at the pleasure of Escambia County and the TDC, are directed by a Board of Directors comprised of industry and community stakeholders.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:

Visit Pensacola is unique in its role as a Destination Marketing Organization. Our sole reason for existence is to focus on increasing tourism, which includes both visitor volume and economic impacts. With a collaborative

approach we maximize the limited TDT dollars to get the best return on investment for the County.

We share similar goals with Chambers of Commerce in helping local businesses be successful in Escambia County. Tourism also plays a role in attracting businesses and employees to the county. We meet regularly and collaborate with the Pensacola Chamber of Commerce, Perdido Key Chamber of Commerce, and Pensacola Beach Chamber of Commerce, Gulf Coast Minority Chamber of Commerce, and Florida West Economic Development Alliance to promote their programs and events, education, and networking opportunities.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program.

Visit Pensacola is the recognized Destination Marketing Organization for Escambia County. It has established a track record of success over the last 10 years and is the fiduciary agent for the Unified Budget that includes ACE (Arts, Culture and Entertainment) and Pensacola Sports. Visit Pensacola's sole purpose is to be focused on increasing tourism. With a collaborative approach with the county, state and national levels to successfully promote Escambia County, we maximize the TDT dollars we receive to get the best return on investment for the County.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 18%
- Percentage for direct programming costs: 82%

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

TDT dollars are the primary revenue stream for Visit Pensacola's tourism promotions and if we did not receive our full request, we would re-evaluate all areas of our business to determine what areas will need to be cut or reduced. While we generate private revenue through various other means (membership, cooperative advertising and events), it is not enough to make up for any loss of TDT revenue. The limited private revenue generated is used for expenses that are non-reimbursable from TDT.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

As a partner with Visit Florida (the State's tourism marketing agency) and Brand USA (United States tourism marketing agency) we can partner with them on qualified marketing programs. Typically, these programs require a 1:1 match and are specific to destination marketing. Past programs have included medical tourism, air service development, international marketing, and a domestic TV advertising campaign. Investment by Visit Pensacola varies from year to year depending on available programs and has ranged from $50,000 to $500,000. On behalf of Escambia County, Visit Pensacola will contribute $57,500 for a regional match from the Northwest Florida Tourism Council and Visit Florida for a Triumph Gulf Coast Grant for $3.5 Million a year for three years.

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for.

Visit Pensacola does not request funding from other local non-profit agencies.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals and Metrics Scorecard:	FY22	FY23	FY24 (Forecast)	% Change 22-23
Number of visitors	2,509,100	2,505,200	2,580,356	-0.2%
Direct Spending	$1,309,013,600	$1,317,318,200	$1,356,837,746	0.6%
TDT Collections[1]	$21,816,411	$21,582,335	$22,000,000	-1.1%
Occupancy	68.0%	61.8%	62.0%	-9.1%
Average Daily Rate (ADR)	$167.36	$161.01	$160.00	-3.8%
Length of Stay	5.2	5.1	5.1	-1.9%
First-Time Visitors	30%	27%	28%	-10.0%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Increase the number of visitors to our community and the direct spending associated with those visitors.	2,650,000 Visitors $1.40 Billion Spending
2. Specific metrics related to the visitor industry including TDT collections, lodging occupancy and Average Daily Rate (ADR); Length of Stay; Average Spend per Party; First Time Visitors	$22.25 Million in TDT
3. Increase Partnerships within the Visit Pensacola organization, increase participation at organization events, aide in the return/growth of festival and events within Escambia County.	375 Partnership

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY24
1. Pensacola attracted 2,505,200 visitors in FY23, a decrease of 0.2% from FY22. Visitors spent $1,317,318,200 in FY23, up 0.6% from FY22.	2,600,000 Visitors $1.35 Billion Spending
2. TDT Receipts for FY2023 were $21,582,335 which exceeded the Escambia County budget goal of $20,000,000 by over $1.6 Million.	$21 Million in TDT
3. Number of partners in FY2023 increased to 334.	334 Partnership

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources			
Programmatic Income	$163,516	$139,000	$137,000
County Funding/Direct Contribution	$12,856,171	$14,892,919	$13,250,000
County Funding by Other Source (a)			
City Funding			
Local Non-Profit Funding			
State Funding			
Federal Funding			
Memberships	$133,695	$131,000	$133,000
Investment Income			
Other Income (b)	$165,349	$175,200	$150,200
Total Income	$13,318,731	$15,338,119	$13,670,200

(a) **Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.)**
N/A

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item.

FY23 Gifts in Kind-Gifts in Kind (market value of rent for buildings, Pensacola VIC and Perdido Key VIC and use of assets owned by county =$170,000; Visit Florida Grant income $50,000, Miscellaneous income-sales tax discounts and bank interests= $500

FY24 Gifts in Kind-Gifts in Kind (market value of rent for buildings, Pensacola VIC and Perdido Key VIC and use of assets owned by county =$175,000, Miscellaneous income-sales tax discounts and bank interests= $200

FY25 Gifts in Kind-Gifts in Kind (market value of rent for buildings, Pensacola VIC and Perdido Key VIC and use of assets owned by county =$150,000, Miscellaneous income-sales tax discounts and bank interests= $200

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	PS=6 VPI=19	PS=6 VPI=19	PS=8 VPI=21
Salaries and Wages	$1,358,976	$1,633,267	$1,651,008
Employee Benefits	$242,985	$307,900	$299,400
Professional Services	$39,290	$42,200	$42,200
Contractual Services	$180,000	$180,000	$180,000
Travel Expenses	$127,257	$94,660	$94,660
Rentals and Leases	$10	$10	$10
Communication	$6,654	$9,000	$16,800
Postage and Freight	$54,414	$37,000	$40,000
Repair and Maintenance	$129,813	$114,500	$132,000
Printing and Binding	$161,032	$169,900	$169,900
Marketing and Promotion	$10,259,843	$12,045,714	$10,331,227
Fuel			
Supplies	$232,268	$266,088	$262,365
Event Expenses	$256,217	$435,630	$390,630
Capitalizable Assets for County Funding (a)	$18,588	$2,250	$60,000
Other Expenses (b)			
Total Expenses	$13,067,347	$15,338,119	$13,670,200
Net Income - (Revenue minus Expense)	$251,384	$0.00	$0.00

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

Capitalized assets, computers, office furniture, equipment, information kiosks

(b) **Please explain any request listed in the "Other Expenses" line item.** N/A

BUDGET QUESTIONS

1. **Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year?**

Escambia County Fiscal Year.

2. **Please explain any discrepancies in the Expense Table and your agency's Financial Statements. N/A**

3 **Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds?**

These funds are used to pay expenses that are non-reimbursable by TDT guidelines.

4. **Please list the salary of the top 5 employees, names and positions of your organization.**
If there are multiple agencies funded by or through your agency's allocation please add those employees to this list by agency.

Name	Position	Salary
Darien Schaefer	President & CEO	$161,729
Nicole Stacey	VP of Destination Development	$119,814
Shawn Brown	Digital Marketing/Website Mgr	$88,169
Wondwossen Samuel	Director of Finance & Admin	$87,949
Kaya Man	Director of Sales & Services	$86,532

5 Please provide the total amount of cash and investments on hand.

As of 3.31.24 cash total = $1,424,934.86

6 **Does your organization charge fees for services? If so, provide a list of fees charged.**

No

7 **Does your organization require background checks from volunteers and staff**? Yes

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A:

1. **What is your agency's Strategic Plan?** N/A
2. **How many jobs were created this year over last year by zip code?** N/A
3. **What is the net cost per job created?** N/A

ADDITIONAL QUESTIONS (Economic Development)

1. **What was done by your agency to address the "Pockets of Poverty"?** N/A
2. **Did your agency receive any grants? List the amount and a detailed use of the funds**. N/A
3. **Was there any increase in membership for the local chambers?** N/A
4. **What are your agency's statistics on business creation and minority businesses by zip code?** N/A
5. **Can we reduce the taxpayer subsidy?** N/A

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Name

Title PRESIDENT & CEO Date 4/12/24

Attachment A: Annual Narrative Form: See Attached Annual Report for FY23

Annual Report Narrative Instructions for Organizations that are granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund related to the advertisement & promotion of tourism. Florida Statutes 125.0104(5)(a)(3) states "if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists".

Organizations that are granted TDT funds need to provide the required information below in an annual report regarding the expenditure of their funds. Please include the following information in your annual report:

TDT Grantee Information:

Name of Organization (must match W9):
Contact:
Title:
Mailing Address:
Grant Amount Received:

Tourism Activity Description:

Brief description of the organization/event.
What impact did your organization/event have on the citizens of Escambia County?

- Direct Spending from visitors: $1,317,318,200 +0.6% from FY22
- Economic Impact from visitors: $ 2,028,670,100 +0.9% from FY22
- Tourism in the Pensacola area supported 20,600 local jobs in FY2023, generating $676,180,100 in wages and salaries.
- Visitors to the Pensacola area save local residents $508 in local taxes per household each year.

Is this a new or repeat grant?
If Repeat, how many years?

Tourism Metrics:

How did your organization fulfill a special need within the tourism industry and/or enhance the overall local tourism product by increasing the number and quality of tourist activities?

Visit Pensacola serves as the primary destination marketing organization for Escambia County. In this role we lead the efforts directly related to the attraction and retention of tourists to our community. In addition, Visit Pensacola serves to connect businesses and organizations to impact development and infrastructure within Escambia County. Details of FY23 activity can be found in the attached report.

How did your organization/event benefit tourism in Escambia County?

- After significant growth in FY21, the Pensacola area has successfully maintained this growth in visitation, direct spending, economic impact, and TDT.
- Customer service (+8% points), Lodging (+6% points), Restaurants (+7% points), and Value for money (+3% points) were all up in Exceeded Expectations from FY2022.

- Among visitors who recently noticed advertising, more noticed this information on personal social media (+8% points) than in FY2022.
- Lodging occupancy was down -9.1%, and ADR was down -3.8%, resulting in a RevPAR that was down -12.5% from FY2022. Accommodation units saw a 5% increase this year, with a typical lag in demand catching up to the increase in supply.
- 2 of the top 4 advertising recall sources are from Visit Pensacola content for the third year in a row.
- More visitors came to the area for family time (+5% points) and participated in family time activities (+6% points) compared to FY2022.
- Direct Spending from visitors: $1,317,318,200 +0.6% from FY22
- Economic Impact from visitors: $ 2,028,670,100 +0.9% from FY22
- Tourism in the Pensacola area supported 20,600 local jobs in FY2023, generating $676,180,100 in wages and salaries.
- Visitors to the Pensacola area save local residents $508 in local taxes per household each year.

How were Tourist Development Tax Dollars spent?

Please see Page 3 of the attached FY23 Annual Report.

How did you measure the success of your organization/event?

We work with Downs & St. Germain Research Agency to survey visitors to capture satisfaction levels and spending data. We provide several metrics within the attached Annual Report on pages 4-5, and pages 11-18.

Examples of metrics should include the following:

Attendance/Spectators, Ticket Sales, Participants, Vendors/Exhibitors, Sponsorship Support
Media Coverage, Website Visits, Social Media Engagement

4th Quarterly Metrics Summary

Please provide your quarterly metrics as approved by the BOCC in your MAA:

Goals and Metrics Scorecard: XXX Example Organization FY 23-24	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?	**517,100**			
How many people who attended/visited your organization/event stayed in area hotel/motels?	**270,400**			
How many nights did those people stay in area hotels/motels?	**5.4**			
On average, how much did each family spend at the organization/event?	**$1,461.00**			

Tourism Narrative Summary:

Brief summary of your organization's success and the positive impact it created for the citizens of Escambia County and overall impact to tourism. Pictures are a nice addition to your summary.

- Tourism metrics dampened slightly compared to FY22, however, after significant growth in FY21, the Pensacola area has successfully maintained this growth in visitation, direct spending, economic impact, and TDT.
- Customer service (+8% points), Lodging (+6% points), Restaurants (+7% points), and Value for money (+3% points) were all up in Exceeded Expectations from FY2022.
- Among visitors who recently noticed advertising, more noticed this information on personal social media (+8% points) than in FY2022.
- Lodging occupancy was down -9.1%, and ADR was down -3.8%, resulting in a RevPAR that was down -12.5% from FY2022. Accommodation units saw a 5% increase this year, with a typical lag in demand catching up to the increase in supply.
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- Tourism in the Pensacola area supported 20,600 local jobs in FY2023, generating $676,180,100 in wages and salaries.
- Visitors to the Pensacola area save local residents $508 in local taxes per household each year.

How were Tourist Development Tax Dollars spent?

Please see Page 3 of the attached FY23 Annual Report.

How did you measure the success of your organization/event?

We work with Downs & St. Germain Research Agency to survey visitors to capture satisfaction levels and spending data. We provide several metrics within the attached Annual Report on pages 4-5, and pages 11-18.

Examples of metrics should include the following:

Attendance/Spectators, Ticket Sales, Participants, Vendors/Exhibitors, Sponsorship Support
Media Coverage, Website Visits, Social Media Engagement

4th Quarterly Metrics Summary

Please provide your quarterly metrics as approved by the BOCC in your MAA:

Goals and Metrics Scorecard: XXX Example Organization FY 23-24	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?	**517,100**			
How many people who attended/visited your organization/event stayed in area hotel/motels?	**270,400**			
How many nights did those people stay in area hotels/motels?	**5.4**			
On average, how much did each family spend at the organization/event?	**$1,461.00**			

Tourism Narrative Summary:

Brief summary of your organization's success and the positive impact it created for the citizens of Escambia County and overall impact to tourism. Pictures are a nice addition to your summary.

- Tourism metrics dampened slightly compared to FY22, however, after significant growth in FY21, the Pensacola area has successfully maintained this growth in visitation, direct spending, economic impact, and TDT.
- Customer service (+8% points), Lodging (+6% points), Restaurants (+7% points), and Value for money (+3% points) were all up in Exceeded Expectations from FY2022.
- Among visitors who recently noticed advertising, more noticed this information on personal social media (+8% points) than in FY2022.
- Lodging occupancy was down -9.1%, and ADR was down -3.8%, resulting in a RevPAR that was down -12.5% from FY2022. Accommodation units saw a 5% increase this year, with a typical lag in demand catching up to the increase in supply.
- 2 of the top 4 advertising recall sources are from Visit Pensacola content for the third year in a row.
- More visitors came to the area for family time (+5% points) and participated in family time activities (+6% points) compared to FY2022.
- Direct Spending from visitors: $1,317,318,200 +0.6% from FY22
- Economic Impact from visitors: $ 2,028,670,100 +0.9% from FY22
- Tourism in the Pensacola area supported 20,600 local jobs in FY2023, generating $676,180,100 in wages and salaries.
- Visitors to the Pensacola area save local residents $508 in local taxes per household each year.

2019 Exempt Org. Return
prepared for:

Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

Jason R Loeffler CPA PA
9515-A Holsberry Rd
Pensacola, FL 32534

Form **990**

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 10/01 , 2019, and ending 9/30 , 2020

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C
Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

D Employer identification number
46-3684826

E Telephone number
850-434-7626

G Gross receipts $ 6,628,617.

F Name and address of principal officer:
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: [ ] 501(c)(3) [X] 501(c) (6) ◄ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ► www.visitpensacola.com

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ► **L** Year of formation: 2013 **M** State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

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 2019 (Part V, line 2a)	5	24
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	9,204,661.	6,604,549.
9	Program service revenue (Part VIII, line 2g)	18,110.	14,135.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	106,909.	9,933.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,329,680.	6,628,617.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,167,498.	1,153,571.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,975,189.	5,509,147.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,142,687.	6,662,718.
19	Revenue less expenses. Subtract line 18 from line 12	186,993.	-34,101.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,788,818.	1,881,427.
21	Total liabilities (Part X, line 26)	637,208.	763,918.
22	Net assets or fund balances. Subtract line 21 from line 20	1,151,610.	1,117,509.

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

► Darien Schaefer — President
Type or print name and title

COPY

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
Jason Loeffler CPA	Jason Loeffler CPA	1/25/21		P01290836

Firm's name ► Jason R Loeffler CPA PA
Firm's address ► 9515-A Holsberry Rd
Pensacola, FL 32534

Firm's EIN ► 46-1416272
Phone no. (850) 478-6811

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 ☐

1 Briefly describe the organization's mission:

To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

In calendar year 2019 the metric related to tourism conitued to show increases over the previous year. Key items included TDT collections up 5%.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ► 0.

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		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If 'Yes,' complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If 'Yes,' complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I* (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20a		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

		Yes	No
22 Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *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		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L, Part II*	26		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If 'Yes,' complete Schedule L, Part III*	27		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b A family member of any individual described in line 28a? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If 'Yes,' complete Schedule L, Part IV*	28c		X
29 Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	33		X
34 Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35b		
36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	37		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **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	1		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 24			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If 'Yes,' has it filed a Form 990-T for this year? *If 'No' to line 3b, provide an explanation on Schedule O.*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If 'Yes,' enter the name of the foreign country ▶			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders. 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation on Schedule O.*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If 'Yes,' see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If 'Yes,' complete Form 4720, Schedule O.	16		X

Part VI Governance, Management, and Disclosure *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI 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 ..... If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a 11		
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 in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O			
12a	Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this was done* ....See Schedule O	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 . See Schedule O	15a	X	
b	Other officers or key employees of the organization	15b		X
	If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ► Kimberly Sparks 1401 E Gregory Street Pensacola FL 32502 850-434-7626

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII. ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Darien Schaefer President	40 0				X			63,038.	0.	0.
(2) Steve Hayes Past-President	40 0				X			46,757.	0.	0.
(3) Gabe DiCianni Trustee	1 0	X						0.	0.	0.
(4) Jay Bhakta Trustee	1 0	X						0.	0.	0.
(5) Cindi Bonner Trustee	1 0	X						0.	0.	0.
(6) Suzanne Lewis Trustee	1 0	X						0.	0.	0.
(7) D.C. Reeves Vice Chair	1 0	X		X				0.	0.	0.
(8) Jessica Andrade Trustee	1 0	X						0.	0.	0.
(9) Capt. Sterling Gilliam (Ret) Chairman	1 0	X		X				0.	0.	0.
(10) Joe McCay Trustee	1 0	X						0.	0.	0.
(11) Lusharon Wiley Secretary	1 0	X		X				0.	0.	0.
(12) McKenzie Nicholas Treasurer	1 0	X		X				0.	0.	0.
(13) Cameron Price Trustee	1 0	X						0.	0.	0.
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Subtotal								109,795.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								109,795.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If 'Yes,' complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	110,641.			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,493,908.			
	g Noncash contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f		6,604,549.			
Program Service Revenue		Business Code				
	2a Event Revenue	900099	14,135.	14,135.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		14,135.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a Advertising Revenue	519100	8,002.	8,002.		
	b Gift Shop Sales	453220	1,931.	1,931.		
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		9,933.			
	12 Total revenue. See instructions		6,628,617.	24,068.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	109,795.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	948,527.	732,274.	216,253.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	95,249.	65,905.	29,344.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	35,140.		35,140.	
12 Advertising and promotion	3,426,327.	3,423,296.	3,031.	
13 Office expenses	37,660.	28,511.	9,149.	
14 Information technology	38,477.	26,677.	11,800.	
15 Royalties				
16 Occupancy	130,087.	89,990.	40,097.	
17 Travel	43,469.	38,031.	5,438.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	32,176.	32,176.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,106.			
23 Insurance	25,177.	17,455.	7,722.	
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 Subrecipient Expenses	1,097,233.	979,281.	117,952.	
b Marketing Research	432,395.	432,395.		
c Repairs & Maintenance	129,692.	90,118.	39,574.	
d Utilities	46,075.	31,944.	14,131.	
e All other expenses	34,133.	19,203.	14,930.	
25 Total functional expenses. Add lines 1 through 24e	6,662,718.	6,007,256.	544,561.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		270,970.	1	1,387,865.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,399,448.	4	388,891.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		1,717.	8	599.
	9	Prepaid expenses and deferred charges		114,385.	9	102,880.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,299.			
	b	Less: accumulated depreciation	10b 7,107.	2,298.	10c	1,192.
	11	Investments — publicly traded securities			11	
	12	Investments — other securities. See Part IV, line 11			12	
	13	Investments — program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		1,788,818.	16	1,881,427.
Liabilities	17	Accounts payable and accrued expenses		596,573.	17	697,218.
	18	Grants payable			18	
	19	Deferred revenue		40,635.	19	66,700.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		637,208.	26	763,918.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,151,610.	27	1,117,509.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		1,151,610.	32	1,117,509.
	33	Total liabilities and net assets/fund balances		1,788,818.	33	1,881,427.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,628,617.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,662,718.
3	Revenue less expenses. Subtract line 2 from line 1	3	-34,101.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,151,610.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,117,509.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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

2019

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

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 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ►$

(ii) Assets included in Form 990, Part X ►$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ►$

b Assets included in Form 990, Part X ►$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ► _____ %
b Permanent endowment ► _____ %
c Term endowment ► _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		5,758.	4,101.	1,657.
e Other		2,541.	3,006.	-465.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ►				1,192.

Part VII Investments — Other Securities. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)* ►		

Part VIII Investments — Program Related. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

Part IX Other Assets. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)* ►	

Part X Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE O (Form 990 or 990-EZ)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ► Attach to Form 990 or 990-EZ. ► Go to *www.irs.gov/Form990* for the latest information.	2019 Open to Public Inspection

Name of the organization	Employer identification number
Visit Pensacola, Inc.	46-3684826

Form 990, Part VI, Line 11b - Form 990 Review Process

Form 990 is made available for review upon request by any governing body member or officer.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The Conflict of Interest Policy is covered in the employee handbook under "Business Ethics and Conduct". All employees have signed a document acknowledging that they have read and understand the policies covered.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

The oversight/compensation committee is responsible for the review and recommendation on the President's annual compensation. The committee has a variety of industry data including comparable positions, geographic location, cost of living and overall performance to assist in making their final recommendations.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The Organization's governing documents, conflict of interest policy, Form 990, and financial statements are made available to members and non-menbers upon request.

Visit Pensacola, Inc. 46-3684826

	2019	2018	Diff
REVENUE			
Contributions and grants	6,604,549	9,204,661	-2,600,112
Program service revenue	14,135	18,110	-3,975
Other revenue	9,933	106,909	-96,976
Total revenue	6,628,617	9,329,680	-2,701,063
EXPENSES			
Salaries, other compen., emp. benefits	1,153,571	1,167,498	-13,927
Other expenses	5,509,147	7,975,189	-2,466,042
Total expenses	6,662,718	9,142,687	-2,479,969
NET ASSETS OR FUND BALANCES			
Revenue less expenses	-34,101	186,993	-221,094
Total assets at end of year	1,881,427	1,788,818	92,609
Total liabilities at end of year	763,918	637,208	126,710
Net assets/fund balances at end of year	1,117,509	1,151,610	-34,101

Visit Pensacola, Inc. 46-3684826

Forms needed for this return

Federal: 990, Sch D, Sch O

Carryovers to 2020

None

Form 990, Part IX, Line 11g
Other Fees For Services

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund-raising
Professional Fees	35,140.		35,140.	
Total	$ 35,140.	$ 0.	$ 35,140.	$ 0.

Form 990, Part IX, Line 24e
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bad Debt	80.		80.	
Bank Fees	4,544.		4,544.	
Miscellaneous	536.		536.	
Postage and Shipping	27,698.	19,203.	8,495.	
Sales Tax	1,275.		1,275.	
Total	$ 34,133.	$ 19,203.	$ 14,930.	$ 0.

2019 Federal Book Depreciation Schedule

Visit Pensacola, Inc.

46-3684826

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Furniture and Fixtures																
1	Furniture and Fixtures	1/01/14		3,150							3,150	3,150	200DB HY	7	.08930	0
	Total Furniture and Fixtures			3,150		0	0	0	0	0	3,150	3,150				0
Machinery and Equipment																
2	iMac Pro	3/31/18		5,758							5,758	2,995	200DB HY	5	.19200	1,106
	Total Machinery and Equipment			5,758		0	0	0	0	0	5,758	2,995				1,106
	Total Depreciation			8,908		0	0	0	0	0	8,908	6,145				1,106
	Grand Total Depreciation			8,908		0	0	0	0	0	8,908	6,145				1,106

Jason R Loeffler, CPA PA

Business Income Tax Return

August 4, 2022

Visit Pensacola, Inc.
Pensacola, FL 32502

Dear Officers,

Jason R Loeffler, CPA PA is pleased to provide you with the professional services described below. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. This engagement between you and our firm will be governed by the terms of this letter. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

Scope of Engagement

We will prepare the following federal and state tax returns for you for the year ended September 30, 2021:

COPY

Form number 990, Return of Organization Exempt From Income Tax

We will not prepare any tax returns except those identified above without your written authorization to do so. We will prepare your tax returns based upon information and representations you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information. We will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. They are not intended to benefit or influence any third party, either to obtain debt or equity financing or for any other purpose. *As such, we will not respond to any request from banks, mortgage brokers or other lenders for verification of any information reported on these tax returns.*

As a result, you agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

You agree that you will not and are not entitled to rely on any advice unless your request and our response are provided in writing.

Client Responsibilities

You will provide us with a trial balance and other supporting data needed to prepare your tax returns. It is your obligation to provide us with accurate and complete information, including worldwide income.

Partnership or LLC agreement

You should review your partnership (or LLC) agreement with your attorney to ensure it meets your goals for the transfer of ownership and distribution of income. Often, partnership agreements do not address the transfer of ownership or may need to be updated as situations change.

Allocation of partnership income and expenses

You are responsible for verifying the accuracy of both the allocation of partnership income per the terms of the partnership agreement and the partnership income calculations used in the preparation of the tax returns.

Partner salaries

A partner or LLC member who receives a guaranteed salary payment is not regarded as an employee of the entity for the purpose of withholding or Social Security taxes. Therefore, any additional fringe benefits a partner receives are not subject to withholding. These fringe benefits may, however, be included in the income of the partner or LLC member. You are responsible for informing us of the total guaranteed payments, including fringe benefits, received by each partner or LLC member.

S corporation shareholder agreements

You should review your corporate buy-sell agreement and other stock agreements with your attorney to ensure these documents meet your goals for the transfer of corporate stock. (Optional)

Salaries and wages for S corporation shareholders

You are responsible for determining the appropriate salary or wage to pay shareholders. If the IRS determines that the S corporation made distributions in lieu of an appropriate shareholder salary or wage, the IRS may reclassify the payments. As a result of the reclassification, the shareholder and S corporation may be responsible for employment taxes on the reclassified amounts.

S corporation distributions

Distributions should be made to shareholders on a per share, per day basis. If distributions were not made proportionately, the IRS may revoke the entity's S election which may result in unfavorable tax consequences. As such, it is your responsibility to ensure that shareholder distributions are made pro-rata.

Unrelated business taxable income

If your organization produces revenue from a trade or business activity not directly related to its tax-exempt purpose, it may have unrelated business income that must be reported separately from other income. You are responsible for informing us of any potential unrelated business income.

Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns as required under tax law. You are responsible for the adequacy of all such documents. You represent that you have such documentation and can produce it if needed to respond to any audit or inquiry by taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

Personal expenses

Unless we are otherwise advised, you are responsible for confirming that personal expenses, if any, are segregated from business expenses and expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses, are supported by necessary records required by the IRS and other taxing authorities. At your request, we are available to answer your questions and advise you on the types of supporting records required.

Employment records

You are responsible for obtaining Forms I-9, Employment Eligibility Verification Form, from each new employee at the time of employment. In addition, Federal Form W-4, Employee's Withholding Allowance Certificate, and the applicable state equivalent should be retained for all employees. Failure to obtain these forms may subject an employer to penalties. Additional state requirements related to employment records may exist. At your request, we are available to answer your questions and advise you on required documentation.

Worker classification

You are responsible for determining the correctness of any employment relationship which you have deemed to be that of an independent contractor. Payroll tax withholding and related employer payroll tax implications result from this determination. We recommend obtaining a Form W-9, Request for Taxpayer Identification Number and Certification, signed by the independent contractor, as well as a signed contract with the independent contractor. You should also issue a Form 1099-MISC, Miscellaneous Income, to all unincorporated independent contractors to whom you pay $600 or more for services.

Listed transactions and transactions of interest

You acknowledge your responsibility to inform us of any listed transactions or transactions of interest as designated by the IRS. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from your failure to timely notify us, in writing, of all such transactions in order to facilitate the timely preparation and filing of your tax returns.

State and local filing obligations

You are responsible for determining your state or local tax filing obligations with any state or local tax authorities, including, but not limited to, income, franchise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided us and other information that comes to our attention, we believe you may have an obligation to file additional tax returns, we will notify you of this responsibility in writing and ask you to contact us. If you ask us to prepare these returns, we will confirm accordingly in a separate engagement letter and delineate the additional charges for this service.

U.S. filing obligations related to foreign investments

It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country. Based on the information you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant. These are not tax returns and their preparation is not within the scope of this engagement. If you ask us to prepare these forms, we will confirm this matter in a separate engagement letter and delineate the additional charges for this service.

As part of your federal income tax return, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. In some but not all cases, this filing obligation may overlap your FBAR filing obligations. You are responsible for informing us of all foreign investments so we can properly advise you as to your FBAR and income tax return filing obligations.

Foreign filing obligations

You are responsible for complying with any other country's income reporting and tax filing requirements. We have no responsibility to discuss these issues with you. If you have specific questions regarding your tax filing obligations, please contact us to schedule an appointment to discuss your concerns.

Reliance on others

If you wish to take a tax position based upon the advice of another tax advisor, you agree to obtain a written statement from the advisor confirming that the position should meet the substantial authority, or "more likely than not", standards, as applicable. To the extent a position is based upon the advice of another tax advisor, prior to preparing or signing the tax return, the American Institute of Certified Public Accountants Statements on Standards for Tax Services *Section 100 requires our firm to have a good faith belief that the position has at least a realistic possibility of being sustained administratively or judicially on its merits, if challenged. You agree to pay additional charges incurred to perform required research.*

Ultimate responsibility

You have final responsibility for your income tax returns. Check them carefully for accuracy and completeness before you sign them.

CPA Firm Responsibilities

Arguable Positions

We will use our judgment to resolve questions in your favor where a tax law is unclear assuming there is reasonable justification for doing so. Whenever we are aware of conflicting interpretations of the law by authorities, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the current tax code, laws, regulations and their interpretations. If the IRS or state tax authorities later contest the position taken, there may be an assessment of additional tax, interest, and penalties. We assume no liability, and you hereby release us from any such additional tax, interest, and penalties or other fees and assessments.

Bookkeeping assistance

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. We will request your approval before rendering these services. Additional charges will apply for such services.

Management responsibilities

Jason R Loeffler, CPA PA, in its sole professional judgment, reserves the right to refuse to take any action that could be construed as making management decisions or performing management functions on your behalf. However, we may provide advice and recommendations to assist management in performing its functions and making decisions.

Errors, fraud, or theft

Our engagement does not include any procedures designed to discover errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters.

Brokerage or investment advisory statements

If you provide our firm with copies of brokerage (or investment advisory) statements, we will use the information from these statements solely in connection with the preparation of your income tax returns. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor investment activity, provide investment advice, or supervise the actions of the entity or individuals performing investment activities on your behalf. We recommend you review all brokerage (or investment advisory) statements promptly and carefully, and direct any questions regarding activities on your account to your broker (or investment advisor).

Tax planning services

Our engagement does not include tax planning services, which are available as a separate engagement. During the course of preparing the tax returns identified above, we may bring to your attention certain available tax saving strategies for you to consider as possible means of reducing your income taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request we assist you in

responding to such inquiry. If you ask us to represent you, we will confirm this in a separate engagement letter and delineate how additional charges for this service will be calculated.

Timing of the Engagement

We expect to begin the preparation of your returns upon receipt of the trial balance and other supporting data agreed to above.

If your return is electronically filed, our services will conclude upon the earlier of the filing and acceptance of your tax returns by the appropriate taxing authorities or one year from the execution date of this letter. You will be required to verify and sign a completed Form 8879-, IRS e-file Signature Authorization for Form, and state equivalent authorization form before your returns can be filed electronically. You are responsible for reviewing the accuracy of all tax returns and any accompanying schedules and statements prior to filing.

If your return is filed by mail, our services will be concluded upon the earlier of delivery to you of your tax returns for your review and filing with the appropriate taxing authorities or one year from the execution date of this letter.

Extensions of Time to File Tax Returns

It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines.

To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this in writing. Our firm will not file these applications unless we receive either a signed copy of this engagement letter or your express written authorization to do so. In some cases, your signature may be needed on such applications prior to filing. Failure to timely file for an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.

We are available to discuss this matter with you at your request at our regular hourly fee if the need arises.

Penalties and Interest Charges

Federal, state, and local taxing authorities impose various penalties and interest charges for non-compliance with tax law, including, for example, failure to file or late filing of tax returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all taxes, penalties, and interest charges imposed by taxing authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose, or inadequate disclosure of income or tax positions, can result in the imposition of penalties and interest charges.

The IRS and many states impose penalties for substantial understatement of tax. To avoid the substantial understatement penalty, you must have substantial authority to support the tax

treatment of the item challenged by the IRS or adequate disclosure of the item. A completed IRS Form 8275, Disclosure Statement, or 8275-R, Regulation Disclosure Statement, which discloses all relevant facts, may be required to be attached to your tax return to meet the adequate disclosure requirement. A disclosed tax position that meets the reasonable basis standard must have some authority supporting the position and be more than simply arguable.

You agree to advise us if you wish to disclose a tax treatment(s) on your return. If you request our assistance in identifying or performing further research to ascertain if there is "substantial authority" for the proposed position to be taken on the tax items in your returns, we would be pleased to discuss providing this additional service to you under the terms of a separate engagement letter. It is your responsibility to contact us if additional assistance is required.

Unless an undisclosed tax position meets the substantial authority or "more likely than not" standard, as applicable, we will be unable to prepare the return and will withdraw from the engagement.

If we conclude as a result of our research that you are required to disclose a transaction on your tax return, you consent to attach a completed Form 8275 or 8275-R to your tax return for filing after we discuss the situation with you. You also agree to hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns harmless for any and all actual and consequential damages (including but not limited to taxes, penalties, interest, and professional fees and costs) you incur as a result of including such disclosures with your filed tax returns regardless of the nature of the claim, including the negligence of any party.

Fees and Billings

Our professional fee for the services outlined above will be based on our firm's current hourly billing rates. This fee is based upon the complexity of the work to be performed and our professional time to complete the work. Additionally, this fee depends upon the availability, quality, and completeness of your records. You agree that you will deliver all records requested by our staff to complete this engagement on a timely basis.

In the event your records are not submitted in a timely manner, or are incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct the problem. If this occurs, we will contact you to discuss the matter and the anticipated delay in completing our engagement prior to rendering further services.

We will bill you for our professional fees, expenses and out-of-pocket costs as of the date we deliver our work product you. Payment is due within 30 days of the date on the billing statement. If payment is not received by the due date, you will be assessed interest charges of 1.5 % per month on the unpaid balance. We reserve the right to suspend or terminate our work from non-payment of fees.

You agree that in the event your payment of tax is not received by the due date of the tax return, we will not be responsible for your failure to meet government and other filing deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet the deadlines, and for any other damages (including, but not limited to consequential, indirect, lost profits, or punitive damages) incurred by you as a result of the late filing or non-filing of the tax returns.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to your company, we may send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

Entire Agreement

This engagement letter, including any attachments, encompasses the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this engagement letter must be made in writing and signed by both parties.

Termination and Other Terms

Any claim arising out of this engagement letter shall be commenced within one year of the delivery of the work product to you, regardless of any longer period of time for commencing such claims as may be set by law.

We reserve the right to withdraw from this engagement without rendering services for any reason, including but not limited to, if you fail to comply with the terms of this engagement letter, if you disagree with our recommendations regarding tax return filing and reporting obligations, tax return positions to be taken or disclosures to be made in the returns, or if we determine professional standards require our withdrawal for any other reason.

At the completion of our engagement, the original source documents will be returned to you. Workpapers and other documents created by us are our property. Such original workpapers will remain in our control, and copies are not to be distributed without our prior written consent.

If any portion of this engagement letter is deemed invalid or unenforceable, said finding shall not invalidate the remainder of the terms set forth in this engagement letter.

We appreciate the opportunity to be of service to you. Please date and sign the enclosed copy of this engagement letter and return it to us to acknowledge your agreement with its terms. It is our policy to initiate services only after we receive the signed copy of this engagement letter from you.

Jason R Loeffler, CPA PA

Very truly yours,

Jason Loeffler
Owner
Jason R Loeffler, CPA PA

APPROVED:

COPY

[*Date*]

* * * * * *

***IRS Circular 230 Notice**: The discussion of U.S. federal tax law and references to any resources in this material are not intended to: (a) be used or relied upon by any taxpayer for the purpose of avoiding any federal tax penalties; (b) promote, market or recommend any products and/or services except to the extent expressly stated otherwise; or (c) be considered except in consultation with a qualified independent tax advisor who can address a taxpayer's particular circumstances.*

JASON R LOEFFLER CPA PA
9515-A HOLSBERRY RD
PENSACOLA, FL 32534
850-478-6811

August 4, 2022

Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

Dear Client:

Your 2020 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

Jason Loeffler CPA

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 10/01 , 2020, and ending 9/30 , 20 2021

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C
Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

D Employer identification number: 46-3684826

E Telephone number: (850) 434-7626

G Gross receipts $ 7,930,486.

F Name and address of principal officer:
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: [ ] 501(c)(3) [X] 501(c) (6) ◄ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ► www.visitpensacola.com

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ► L Year of formation: 2013 M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities: To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

2 Check this box ► [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

Activities & Governance	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 2020 (Part V, line 2a)	5	20
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	6,604,549.	7,779,947.
	9 Program service revenue (Part VIII, line 2g)	14,135.	10,700.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	9,933.	139,839.
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,628,617.	7,930,486.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,153,571.	888,675.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ►		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,509,147.	6,868,887.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,662,718.	7,757,562.
	19 Revenue less expenses. Subtract line 18 from line 12	-34,101.	172,924.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	1,881,427.	2,535,965.
	21 Total liabilities (Part X, line 26)	763,918.	1,245,532.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,117,509.	1,290,433.

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

Darien Schaefer — President
Type or print name and title

COPY

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
Jason Loeffler CPA	Jason Loeffler CPA	8/9/22		P01290836

Firm's name ► Jason R Loeffler CPA PA
Firm's address ► 9515-A Holsberry Rd, Pensacola, FL 32534
Firm's EIN ► 46-1416272
Phone no. 850-478-6811

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 ☐

1 Briefly describe the organization's mission:

To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

In fiscal year 2020 the metric related to tourism reflected an increase over the previous year. Key items included TDT collections up 81% and occupancy up 29%.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ 0.

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		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If 'Yes,' complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If 'Yes,' complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20a		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *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		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If 'Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **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	1		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?				
		1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If 'Yes,' has it filed a Form 990-T for this year? *If 'No' to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If 'Yes,' enter the name of the foreign country ▸ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If 'Yes,' indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b		
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If 'Yes,' see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If 'Yes,' complete Form 4720, Schedule O.	16		X

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. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a 11		
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 in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O			
12a	Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this was done* See Schedule O	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. See Schedule O	15a	X	
b	Other officers or key employees of the organization	15b		X
	If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

Wondwossen Samuel 1401 E Gregory Street Pensacola FL 32502 (850) 434-7626

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Darien Schaefer President	40 0				X			93,491.	0.	0.
(2) Gabe DiCianni Treasurer	1 0	X		X				0.	0.	0.
(3) Jay Bhakta Trustee	1 0	X						0.	0.	0.
(4) Deandra Holcomb Trustee	1 0	X						0.	0.	0.
(5) Suzanne Lewis Trustee	1 0	X						0.	0.	0.
(6) D.C. Reeves Chairman	1 0	X		X				0.	0.	0.
(7) Jessica Andrade Trustee	1 0	X						0.	0.	0.
(8) David Kemp Trustee	1 0	X						0.	0.	0.
(9) Joe McCay Trustee	1 0	X						0.	0.	0.
(10) Lusharon Wiley Secretary	1 0	X		X				0.	0.	0.
(11) McKenzie Nicholas Vice Chair	1 0	X		X				0.	0.	0.
(12) Cameron Price Trustee	1 0	X						0.	0.	0.
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Subtotal								93,491.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								93,491.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If 'Yes,' complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	95,143.			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	703,237.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,981,567.			
	g Noncash contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f		7,779,947.			
Program Service Revenue		Business Code				
	2a Event Revenue	900099	10,700.	10,700.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		10,700.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a Advertising Revenue	519100	139,750.	139,750.		
	b Gift Shop Sales	453220	89.	89.		
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		139,839.			
	12 Total revenue. See instructions		7,930,486.	150,539.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	93,491.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	721,807.	644,896.	76,911.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	73,377.	58,041.	15,336.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	26,855.	21,254.	5,601.	
12 Advertising and promotion	4,498,374.	4,498,341.	33.	
13 Office expenses	34,162.	26,530.	7,632.	
14 Information technology	25,332.	20,048.	5,284.	
15 Royalties				
16 Occupancy	130,088.	105,001.	25,087.	
17 Travel	38,850.	37,809.	1,041.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	663.			
23 Insurance	25,799.	20,419.	5,380.	
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 Subrecipient Expenses	1,599,502.	1,536,338.	63,164.	
b Marketing Research	316,512.	316,512.		
c Repairs & Maintenance	105,743.	82,254.	23,489.	
d Utilities	42,711.	33,802.	8,909.	
e All other expenses	24,296.	13,262.	11,034.	
25 Total functional expenses. Add lines 1 through 24e	7,757,562.	7,414,507.	248,901.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	1,387,865.	1	905,230.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	388,891.	4	1,470,411.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	599.	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 8,299.	102,880.	9	159,795.
	b	Less: accumulated depreciation — 10b: 7,770.	1,192.	10c	529.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,881,427.	16	2,535,965.
Liabilities	17	Accounts payable and accrued expenses	697,218.	17	1,176,915.
	18	Grants payable		18	
	19	Deferred revenue	66,700.	19	68,617.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	763,918.	26	1,245,532.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ► ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	1,117,509.	27	1,290,433.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ► ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	1,117,509.	32	1,290,433.
	33	Total liabilities and net assets/fund balances	1,881,427.	33	2,535,965.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,930,486.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,757,562.
3	Revenue less expenses. Subtract line 2 from line 1	3	172,924.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,117,509.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,290,433.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

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 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ►$

(ii) Assets included in Form 990, Part X ►$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ►$

b Assets included in Form 990, Part X ►$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ► _____ %
b Permanent endowment ► _____ %
c Term endowment ► _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		5,758.	4,764.	994.
e Other		2,541.	3,006.	-465.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ►				529.

Part VII Investments – Other Securities. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)* ▶		

Part VIII Investments – Program Related. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ▶		

Part IX Other Assets. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)* ▶	

Part X Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*		5

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*		5

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.
► Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

Form 990, Part VI, Line 11b - Form 990 Review Process

Form 990 is made available for review upon request by any governing body member or officer.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The Conflict of Interest Policy is covered in the employee handbook under "Business Ethics and Conduct". All employees have signed a document acknowledging that they have read and understand the policies covered.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

The oversight/compensation committee is responsible for the review and recommendation on the President's annual compensation. The committee has a variety of industry data including comparable positions, geographic location, cost of living and overall performance to assist in making their final recommendations.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The Organization's governing documents, conflict of interest policy, Form 990, and financial statements are made available to members and non-menbers upon request.

2020 **Federal Exempt Organization Tax Summary** Page 1

Visit Pensacola, Inc. 46-3684826

	2020	2019	Diff
REVENUE			
Contributions and grants	7,779,947	6,604,549	1,175,398
Program service revenue	10,700	14,135	-3,435
Other revenue	139,839	9,933	129,906
Total revenue	7,930,486	6,628,617	1,301,869
EXPENSES			
Salaries, other compen., emp. benefits	888,675	1,153,571	-264,896
Other expenses	6,868,887	5,509,147	1,359,740
Total expenses	7,757,562	6,662,718	1,094,844
NET ASSETS OR FUND BALANCES			
Revenue less expenses	172,924	-34,101	207,025
Total assets at end of year	2,535,965	1,881,427	654,538
Total liabilities at end of year	1,245,532	763,918	481,614
Net assets/fund balances at end of year	1,290,433	1,117,509	172,924

Visit Pensacola, Inc. 46-3684826

Forms needed for this return

Federal: 990, Sch D, Sch O, 8868

Carryovers to 2021

None

Form 990, Part IX, Line 11g
Other Fees For Services

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund-raising
Professional fees	26,855.	21,254.	5,601.	
Total	$ 26,855.	$ 21,254.	$ 5,601.	$ 0.

Form 990, Part IX, Line 24e
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bad Debt	2,270.		2,270.	
Bank Fees	4,334.		4,334.	
Miscellaneous	342.		342.	
Postage and Shipping	16,757.	13,262.	3,495.	
Sales Tax	593.		593.	
Total	$ 24,296.	$ 13,262.	$ 11,034.	$ 0.

2020 Federal Book Depreciation Schedule

Visit Pensacola, Inc.

46-3684826

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Furniture and Fixtures																
1	Furniture and Fixtures	1/01/14		3,150							3,150	3,150	200DB HY	7	.04460	0
	Total Furniture and Fixtures			3,150		0	0	0	0	0	3,150	3,150				0
Machinery and Equipment																
2	iMac Pro	3/31/18		5,758							5,758	4,101	200DB HY	5	.11520	663
	Total Machinery and Equipment			5,758		0	0	0	0	0	5,758	4,101				663
	Total Depreciation			8,908		0	0	0	0	0	8,908	7,251				663
	Grand Total Depreciation			8,908		0	0	0	0	0	8,908	7,251				663

2021 TAX RETURN

Client Copy

Client: 4826

Prepared for:
Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502
(850) 434-7626

Prepared by:
Jason Loeffler
Jason R Loeffler CPA PA
9515-A Holsberry Rd
Pensacola, FL 32534
850-478-6811

Date: August 3, 2023

Comments:

Route to: _____ _____ _____ _____

2021 Exempt Org. Return
prepared for:

Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

Jason R Loeffler CPA PA
9515-A Holsberry Rd
Pensacola, FL 32534

Jason R Loeffler CPA PA
9515-A Holsberry Rd
Pensacola, FL 32534
850-478-6811

Client 4826
August 3, 2023

Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502
(850) 434-7626

FEDERAL FORMS

Form 990	2021 Return of Organization Exempt from Income Tax
Schedule D	Schedule D
Schedule J	Schedule J
Schedule O	Supplemental Information
Form 8868	Application for Extension
	Depreciation Schedules
Form 8879-TE	IRS e-file Signature Authorization

FEE SUMMARY

Preparation Fee

Visit Pensacola, Inc. 46-3684826

	2021	2020	Diff
REVENUE			
Contributions and grants	11,343,060	7,779,947	3,563,113
Program service revenue	17,377	10,700	6,677
Other revenue	156,573	139,839	16,734
Total revenue	11,517,010	7,930,486	3,586,524
EXPENSES			
Salaries, other compen., emp. benefits	1,018,852	888,675	130,177
Other expenses	10,351,725	6,868,887	3,482,838
Total expenses	11,370,577	7,757,562	3,613,015
NET ASSETS OR FUND BALANCES			
Revenue less expenses	146,433	172,924	-26,491
Total assets at end of year	2,855,357	2,535,965	319,392
Total liabilities at end of year	1,418,491	1,245,532	172,959
Net assets/fund balances at end of year	1,436,866	1,290,433	146,433

Visit Pensacola, Inc. 46-3684826

Forms needed for this return

Federal: 990, Sch D, Sch J, Sch O, 8868

Carryovers to 2022

None

Visit Pensacola, Inc. 46-3684826

The organization's Federal tax return is NOT FINISHED until you complete the following instructions.

Prior to transmission of the return

Form 990
The organization should review their Federal Return along with any accompanying schedules and statements.

Paperless e-file
The organization should read, sign and date the Form 8879-TE, IRS e-file Signature Authorization.

Even Return
No payment is required.

After transmission of the return

Receive acknowledgement of your e-file transmission status.
Within several hours, connect with Lacerte and get your first acknowledgement (ACK) that Lacerte has received your transmission file.

Connect with Lacerte again after 24 and then 48 hours to receive your Federal ACKs.

Keep a signed copy of Form 8879-TE, IRS e-file Signature Authorization in your files for 3 years.

Do not mail:

Form 8879-TE IRS e-file Signature Authorization

The organization's Federal tax return is NOT FINISHED until you complete the following instructions.

Prior to transmission of the return

Form 8868
No signature is required with Form 8868.

Even Return
No payment is required.

After transmission of the return

Receive acknowledgement of your e-file transmission status.
Within several hours, connect with Lacerte and get your first acknowledgement (ACK) that Lacerte has received your transmission file.

Connect with Lacerte again after 24 and then 48 hours to receive your Federal ACKs.

Form 990, Part IX, Line 11g
Other Fees For Services

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund-raising
Professional fees	30,762.	25,694.	5,068.	
Total	$ 30,762.	$ 25,694.	$ 5,068.	$ 0.

Form 990, Part IX, Line 24e
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bad Debt	2,451.		2,451.	
Bank Fees	6,336.		6,336.	
Miscellaneous	2,304.		2,304.	
Postage and Shipping	31,873.	26,622.	5,251.	
Sales Tax	1,419.		1,419.	
Total	$ 44,383.	$ 26,622.	$ 17,761.	$ 0.

Visit Pensacola, Inc. **46-3684826**

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Furniture and Fixtures																
1	Furniture and Fixtures	1/01/14		3,150							3,150	3,150	200DB HY	7		0
	Total Furniture and Fixtures			3,150		0	0	0	0	0	3,150	3,150				0
Machinery and Equipment																
2	iMac Pro	3/31/18		5,758							5,758	4,764	200DB HY	5	.11520	529
	Total Machinery and Equipment			5,758		0	0	0	0	0	5,758	4,764				529
	Total Depreciation			8,908		0	0	0	0	0	8,908	7,914				529
	Grand Total Depreciation			8,908		0	0	0	0	0	8,908	7,914				529

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 10/01 , 2021, and ending 9/30 , 20 2022

► **Do not send to the IRS. Keep for your records.**
► **Go to *www.irs.gov/Form8879TE* for the latest information.**

OMB No. 1545-0047

2021

Name of filer	EIN or SSN
Visit Pensacola, Inc.	46-3684826

Name and title of officer or person subject to tax

Darien Schaefer President

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ►	[X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 11,517,010.
2a	**Form 990-EZ** check here ►	[ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here ►	[ ]	**b Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here ►	[ ]	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here ►	[ ]	**b Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here ►	[ ]	**b Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here ►	[ ]	**b Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here ►	[ ]	**b FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here ►	[ ]	**b Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here ►	[ ]	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize Jason R Loeffler CPA PA to enter my PIN 04826 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ► Date ►

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50848441974

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ► Jason Loeffler Date ►

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8868**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-0047

Electronic filing *(e-file)*. You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
Visit Pensacola, Inc.	46-3684826

Number, street, and room or suite number. If a P.O. box, see instructions.
1401 E Gregory Street

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
Pensacola, FL 32502

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ► Wondwossen Samuel
  Telephone No. ► (850) 434-7626 Fax No. ►
- If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ► ☐. If it is for part of the group, check this box . . . ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 8/15, 20 23, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20 ____ or

► ☒ tax year beginning 10/01, 20 21, and ending 9/30, 20 22.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 10/01 , 2021, and ending 9/30 , 20 2022

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

D Employer identification number
46-3684826

E Telephone number
(850) 434-7626

G Gross receipts $ 11,517,010.

F Name and address of principal officer:
Same As C Above

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (6) ◄ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ► www.visitpensacola.com

H(c) Group exemption number ►

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ► **L** Year of formation: 2013 **M** State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

2 Check this box ► ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	18
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	7,779,947.	11,343,060.
9	Program service revenue (Part VIII, line 2g)	10,700.	17,377.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	139,839.	156,573.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,930,486.	11,517,010.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	888,675.	1,018,852.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,868,887.	10,351,725.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,757,562.	11,370,577.
19	Revenue less expenses. Subtract line 18 from line 12	172,924.	146,433.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,535,965.	2,855,357.
21	Total liabilities (Part X, line 26)	1,245,532.	1,418,491.
22	Net assets or fund balances. Subtract line 21 from line 20	1,290,433.	1,436,866.

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

▶ _____ Date
Signature of officer

▶ Darien Schaefer President
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Jason Loeffler	Jason Loeffler			P01290836

Firm's name ► Jason R Loeffler CPA PA
Firm's address ► 9515-A Holsberry Rd
Pensacola, FL 32534
Firm's EIN ► 46-1416272
Phone no. 850-478-6811

May the IRS discuss this return with the preparer shown above? See instructions ☒ 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 ☐

1 Briefly describe the organization's mission:

To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

In fiscal year 2021, metrics related to tourism reflected an increase over the previous year. Key items included TDT collections up 24%, average daily room rate up 7.9%, number of visitors up 1.1%, room nights up 0.3%, direct spending from visitors up 4.4%, and economic impact from visitors up 3.9%.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ► 0.

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		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11 a	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*	11 b		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*	11 c		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*	11 d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11 e		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*	11 f		X
12 a	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*	12 b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13		X
14 a	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		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		
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	1		
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** 18			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file*. See instructions.			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If 'Yes,' has it filed a Form 990-T for this year? *If 'No' to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If 'Yes,' enter the name of the foreign country ►			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		
d	If 'Yes,' indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	**13a**		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If 'Yes,' see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If 'Yes,' complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If 'Yes,' complete Form 6069.	**17**		

Part VI **Governance, Management, and Disclosure.** *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI 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. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a 10		
b	Enter the number of voting members included on line 1a, above, who are independent.	1b 10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses on Schedule O*	9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O			
12a	Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	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* See Schedule O	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. See Schedule O	15a	X	
b	Other officers or key employees of the organization	15b		X
	If 'Yes' to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ► Wondwossen Samuel 1401 E Gregory Street Pensacola FL 32502 (850) 434-7626

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

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Darien Schaefer President	40 0				X			156,678.	0.	0.
(2) Gabe DiCianni Treasurer	1 0	X		X				0.	0.	0.
(3) Jay Bhakta Trustee	1 0	X						0.	0.	0.
(4) Deandra Holcomb Chairman	1 0	X		X				0.	0.	0.
(5) Cindi McCalip Trustee	1 0	X						0.	0.	0.
(6) Sid Williams-Heath Trustee	1 0	X						0.	0.	0.
(7) Tim Carn Trustee	1 0	X						0.	0.	0.
(8) Amanda Mills Trustee	1 0	X						0.	0.	0.
(9) Warren Sonnen Trustee	1 0	X						0.	0.	0.
(10) Rachel Gillette Secretary	1 0	X		X				0.	0.	0.
(11) Brent Lane Vice Chair	1 0	X		X				0.	0.	0.
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organiza - tions below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Subtotal ►								156,678.	0.	0.
c Total from continuation sheets to Part VII, Section A ►								0.	0.	0.
d Total (add lines 1b and 1c) ►								156,678.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ► 1

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*	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

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ► 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	114,623.			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	11,228,437.			
	g Noncash contributions included in lines 1a-1f	1g				
	h **Total.** Add lines 1a-1f		11,343,060.			
Program Service Revenue		Business Code				
	2a Event Revenue	900099	17,377.	17,377.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		17,377.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a Advertising Revenue	519100	156,427.	156,427.		
	b Gift Shop Sales	453220	146.	146.		
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d		156,573.			
	12 **Total revenue.** See instructions		11,517,010.	173,950.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	156,678.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	778,048.	739,364.	38,684.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	84,126.	66,543.	17,583.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	30,762.	25,694.	5,068.	
12 Advertising and promotion	7,094,350.	7,094,305.	45.	
13 Office expenses	39,891.	33,280.	6,611.	
14 Information technology	31,512.	26,320.	5,192.	
15 Royalties				
16 Occupancy	143,207.	118,727.	24,480.	
17 Travel	88,324.	87,524.	800.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	529.			
23 Insurance	33,140.	27,680.	5,460.	
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 Subrecipient Expenses	2,309,578.	2,237,159.	72,419.	
b Marketing Research	346,102.	346,102.		
c Repairs & Maintenance	140,367.	118,127.	22,240.	
d Utilities	49,580.	41,412.	8,168.	
e All other expenses	44,383.	26,622.	17,761.	
25 **Total functional expenses.** Add lines 1 through 24e	11,370,577.	10,988,859.	224,511.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	905,230.	1	885,086.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	1,470,411.	4	1,870,715.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	159,795.	9	99,556.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 8,299.			
	b	Less: accumulated depreciation — 10b: 8,299.	529.	10c	
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	2,535,965.	16	2,855,357.
Liabilities	17	Accounts payable and accrued expenses	1,176,915.	17	1,355,533.
	18	Grants payable		18	
	19	Deferred revenue	68,617.	19	62,958.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	1,245,532.	26	1,418,491.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ► ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	1,290,433.	27	1,436,866.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ► ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	1,290,433.	32	1,436,866.
	33	Total liabilities and net assets/fund balances	2,535,965.	33	2,855,357.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,517,010.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,370,577.
3	Revenue less expenses. Subtract line 2 from line 1	3	146,433.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,290,433.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,436,866.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

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 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ►$

(ii) Assets included in Form 990, Part X ►$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ►$

b Assets included in Form 990, Part X ►$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ► _____ %
- b Permanent endowment ► _____ %
- c Term endowment ► _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		5,758.	5,293.	465.
e Other		2,541.	3,006.	-465.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ►				0.

Part VII Investments — Other Securities. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)* ►		

Part VIII Investments — Program Related. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

Part IX Other Assets. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)* ►	

Part X Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*		5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.**

► **Attach to Form 990.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

Part I Questions Regarding Compensation

		Yes	No
1 a	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 **1 b**		
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? **4 a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? **4 b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? **4 c**		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? **5 a**		
b	Any related organization? **5 b**		
	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? **6 a**		
b	Any related organization? **6 b**		
	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**		
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III **8**		
9	If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Darien Schaefer President	(i)	156,678.	0.	0.	0.	0.	156,678.	0.
		(ii)	0.	0.	0.	0.	0.	0.	0.
2		(i)							
		(ii)							
3		(i)							
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ► Attach to Form 990 or Form 990-EZ. ► Go to *www.irs.gov/Form990* for the latest information.	2021 Open to Public Inspection

Name of the organization	Employer identification number
Visit Pensacola, Inc.	46-3684826

Form 990, Part VI, Line 11b - Form 990 Review Process

Form 990 is made available for review upon request by any governing body member or officer.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The Conflict of Interest Policy is covered in the employee handbook under "Business Ethics and Conduct". All employees have signed a document acknowledging that they have read and understand the policies covered.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

The oversight/compensation committee is responsible for the review and recommendation on the President's annual compensation. The committee has a variety of industry data including comparable positions, geographic location, cost of living and overall performance to assist in making their final recommendations.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The Organization's governing documents, conflict of interest policy, Form 990, and financial statements are made available to members and non-menbers upon request.

VISIT PENS LA, INC

NC

SEPTEMBER 3 3 AND

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

VISIT PENSACOLA, INC.
TABLE OF CONTENTS
SEPTEMBER 30, 2023 AND 2022

INDEPENDENT AUDITORS' REPORT 1

FINANCIAL STATEMENTS

Statements of Financial Position 3

Statements of Activities 4

Statements of Functional Expenses 5

Statements of Cash Flows 7

Notes to the Financial Statements 8

Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
Pensacola, FL 32502
850.435.7400
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INDEPENDENT AUDITORS' REPORT

To the Finance Committee and Board of Directors
Visit Pensacola, Inc.

Opinion

We have audited the accompanying financial statements of Visit Pensacola, Inc. (a 501(c)(6) nonprofit organization, hereinafter referred to as VPI), which comprise the statements of financial position as of September 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of VPI as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of VPI and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about VPI's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of VPI'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 VPI'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.

Warren Averett, LLC

Pensacola, Florida
February 20, 2024

VISIT PENSACOLA, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2023 AND 2022

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 479,090	$ 885,086
Certificate of deposit	250,000	-
Accounts receivable	1,802,408	1,870,715
Prepaid expenses	319,304	99,556
Total current assets	2,850,802	2,855,357
NONCURRENT ASSETS		
Equipment, net	-	1,152
TOTAL ASSETS	$ 2,850,802	$ 2,856,509
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 958,529	$ 1,260,691
Accrued payroll and expenses	124,064	94,842
Unearned revenue	78,807	62,958
Total current liabilities	1,161,400	1,418,491
NET ASSETS		
Without donor restrictions	1,689,402	1,438,018
TOTAL LIABILITIES AND NET ASSETS	$ 2,850,802	$ 2,856,509

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS		
Tourism development revenue	$ 12,856,171	$ 11,052,864
Partnership dues	141,695	111,205
Advertising income	131,286	156,427
In-kind income	145,328	175,573
Event income	21,456	17,377
Miscellaneous income	22,795	3,564
Total support and revenue without donor restrictions	13,318,731	11,517,010
OPERATING EXPENSES		
Program expenses		
Tourism development	12,627,636	10,989,820
Supporting expenses		
Management and general	439,711	381,379
Total operating expenses	13,067,347	11,371,199
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	251,384	145,811
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	1,438,018	1,292,207
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	$ 1,689,402	$ 1,438,018

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023		
	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 5,064,241	$ -	$ 5,064,241
Advertising agency fees	180,000	-	180,000
Bad debt expense	-	40	40
Bank and credit card fees	-	10,304	10,304
Brochures and collateral	166,914	-	166,914
Depreciation	959	193	1,152
Dues and subscriptions	46,507	-	46,507
Equipment and building repair	122,074	24,574	146,648
Festivals and events	256,217	-	256,217
Information technology	27,468	5,529	32,997
In-kind rent	94,976	19,119	114,095
Insurance	34,379	6,921	41,300
Marketing research	410,180	-	410,180
Miscellaneous expense	-	3,415	3,415
Office supplies	43,651	8,887	52,538
Partnership expense	146,760	188	146,948
Personnel expense	987,538	260,937	1,248,475
Postage	45,296	9,118	54,414
Production	479,995	-	479,995
Professional services	32,706	6,584	39,290
Promotions	200,410	-	200,410
Public relations	149,133	-	149,133
Registration	116,178	-	116,178
Sales tax	-	1,727	1,727
Sponsorhip	1,000,000	-	1,000,000
Subrecipient expense – ACE	1,811,425	-	1,811,425
Subrecipient expense – PSA	1,041,931	72,131	1,114,062
Travel, meals and entertainment	125,840	1,417	127,257
Utilities	42,858	8,627	51,485
TOTAL OPERATING EXPENSES	$ 12,627,636	$ 439,711	$ 13,067,347

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES - CONTINUED
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2022		
	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 5,325,450	$ -	$ 5,325,450
Advertising agency fees	180,000	-	180,000
Bad debt expense	-	2,451	2,451
Bank and credit card fees	-	6,336	6,336
Brochures and collateral	156,299	-	156,299
Depreciation	961	190	1,151
Dues and subscriptions	30,513	-	30,513
Equipment and building repair	118,127	22,240	140,367
Festivals and events	359,595	-	359,595
Information technology	26,320	5,192	31,512
In-kind rent	118,727	24,480	143,207
Insurance	27,680	5,460	33,140
Marketing research	346,102	-	346,102
Miscellaneous expense	-	2,304	2,304
Office supplies	33,280	6,611	39,891
Partnership expense	85,419	45	85,464
Personnel expense	805,907	212,945	1,018,852
Postage	26,622	5,251	31,873
Production	543,080	-	543,080
Professional services	25,694	5,068	30,762
Promotions	220,616	-	220,616
Public relations	80,564	-	80,564
Registration	112,769	-	112,769
Sales tax	-	1,419	1,419
Subrecipient expense – ACE	1,250,000	-	1,250,000
Subrecipient expense – PSA	987,159	72,419	1,059,578
Travel, meals and entertainment	87,524	800	88,324
Utilities	41,412	8,168	49,580
TOTAL OPERATING EXPENSES	$ 10,989,820	$ 381,379	$ 11,371,199

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 251,384	$ 145,811
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Bad debt expense	40	2,451
Depreciation	1,152	1,151
Decrease (increase) in:		
Accounts receivable	68,267	(402,755)
Prepaid expenses	(219,748)	60,239
Increase (decrease) in:		
Accounts payable	(302,162)	160,306
Accrued payroll and expenses	29,222	18,312
Unearned revenue	15,849	(5,659)
Net cash used in operating activities	(155,996)	(20,144)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of certificate of deposit	(250,000)	-
Net cash used in investing activities	(250,000)	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(405,996)	(20,144)
CASH AND CASH EQUIVALENTS, BEGINNING	885,086	905,230
CASH AND CASH EQUIVALENTS, ENDING	$ 479,090	$ 885,086

See notes to the financial statements.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

Visit Pensacola, Inc. (VPI) was formed in 2013, as a Florida not-for-profit corporation to promote the common business interests of the tourism industry in Escambia County, Florida, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County, in order to speak with a collective, focused voice of authority on issues that affect the tourism industry.

Basis of Accounting and Presentation

The financial statements of VPI have been prepared on the accrual basis of accounting and in accordance with the accounting principles generally accepted in the United States of America (US GAAP) which require that VPI report information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes in net assets therein are classified as follows:

Net Assets Without Donor Restrictions – Net assets that are available for general use and not subject to donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature and may, or will, be met either by passage of time or the events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. VPI did not have any net assets at September 30, 2023 and 2022, where the donor imposed restrictions.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with US GAAP. These estimates and assumptions affect the amounts reported in the financial statements and the note disclosures. Actual results could vary from these estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, if applicable, VPI considers highly liquid debt instruments purchased within three months of maturity to be cash equivalents.

Investment in Certificate of Deposit

The certificate of deposit is an investment maturing in 2024.

Accounts Receivable

Accounts receivable are reported at unpaid balances less an allowance for doubtful accounts, if applicable. Management evaluates the status of unpaid accounts and adjusts the allowance as necessary through a provision for bad debt expense. No provision for uncollectible accounts had been established as of September 30, 2023 and 2022, as accounts receivable are considered to be fully collectible.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Revenue Recognition

Revenues are reported as increases in net assets without donor restrictions, unless their use is limited by donor-imposed restrictions. Under accounting standards, earned revenue measurement is driven via a principles-based process that requires the entity: 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied. Contributed support follows different standards. A summary of each of the revenue and support flows are as follows:

The primary source of revenue is a portion of the local option tourist development tax imposed and collected on short-term lodging by the Escambia County Board of County Commissioners (the County). In accordance with the agreement with the County, VPI receives funding on a reimbursement basis from the County as expenditures are incurred in carrying out its mission.

Gifts and grants, including unconditional promises to give, are recognized as revenues as either without or with donor restrictions in the period verifiably committed by the donor. Gifts and grants of assets other than cash are recorded at their estimated fair value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows using a risk adjusted discount rate depending on the time period involved. Amortization of the discount is included in gift and grant revenue in accordance with the donor-imposed restrictions, if any, on the gifts or grants. Gifts or grants with donor-imposed restrictions that can be met through the passage of time or upon the incurring of expenses consistent with the purposes are recorded as net assets with donor restrictions and reclassified to net assets without donor restrictions when such time or purposes restriction has been satisfied.

Gifts of property and equipment are recorded as without donor restrictions, unless the donor explicitly states how such assets should be used. Gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. VPI reports expirations of donor restrictions when the donated or acquired long-lived asset is placed into service.

Conditional contributions are recorded as revenue when such amounts become unconditional, which generally involves the overcoming of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with a framework of allowable costs or other barriers. Contributions received pending designation by the donor are considered to be net assets with donor restrictions until donor stipulations are clarified at which time such are reclassified, if required.

Partnership dues represent revenues from businesses with interests in Escambia County that wish to support VPI's efforts to promote tourism within Escambia County. Partnership dues are recognized ratably on a monthly basis over the partnership period as the performance obligations are satisfied. Management believes that recognizing revenue over time is the best measure of services rendered based on the length of the partnership. Management does not consider there to be significant judgment involved in the timing of satisfaction of performance obligations as those are directly linked to the length of the partnership.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Inventories
Inventories consist primarily of souvenirs and promotional goods, including maps, brochures and postcards, and are valued at estimated cost.

Equipment
VPI capitalizes all expenditures in excess of $1,000 for equipment at cost. Repairs and maintenance costs are expensed as incurred. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Equipment is depreciated over five to seven years.

Donated Assets and Use of Facilities
Donated equipment and other noncash donations are valued at estimated fair value at the date of donation. VPI uses certain equipment which was acquired and paid for by Escambia County. Title vests with the County and such assets are not recorded as assets of VPI. The County does not charge VPI for the use of the equipment. The estimated fair market value of the use of these assets is recorded as in-kind income and related equipment and building repairs in the statements of functional expenses. Effective July 2020, VPI occupies space at the Pensacola Visitor Information Center under a lease agreement with the City of Pensacola for $10 annually. The lease term is 15 years unless otherwise terminated pursuant to the agreement. The estimated fair value of the use of these facilities are recorded as in-kind income and rent expense in the statements of functional expenses.

Unearned Revenue
Unearned revenue consists of partnership dues and advertising income, which were received in advance. The revenue will be recognized over the terms of the partnerships or once the advertisement occurs.

Compensated Absences
The liability for compensated absences of $70,002 and $59,229 as of September 30, 2023 and 2022, respectively, is included in accrued payroll and expenses in the statement of financial position. This represents amounts owed to employees under VPI's paid time off policy.

Functional Allocation of Expenses
The costs of providing the program and supporting activities of VPI have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated by management among the program and supporting activities based on time and effort or occupancy costs.

Advertising
The primary purpose of VPI is to promote and advertise the local community. As such, all program expenses are considered to be either direct or indirect forms of advertising. Such costs are expensed as incurred.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Income Taxes
The Internal Revenue Service has granted VPI exemption from federal income tax under Section 501(c)(6) of the Internal Revenue Code. VPI is subject to taxation only on income from any business unrelated to its exempt purposes. VPI is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with US GAAP.

Reclassification
Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Subsequent Events
VPI has evaluated events and transactions that occurred between September 30, 2023 and February 20, 2024, which is the date that financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

2. ACCOUNTS RECEIVABLE

Accounts receivable at September 30, 2023 and 2022, consisted of the following:

	2023	2022
Tourism development tax receivable	$ 1,798,633	$ 1,870,635
Partnership dues	3,775	-
Other	-	80
Accounts receivable	$ 1,802,408	$ 1,870,715

3. LINE OF CREDIT

VPI has a revolving line of credit with Regions Bank in the amount of $500,000. The interest rate is Prime plus 0.50%, with a floor of 4.75%. The line of credit matures on October 15, 2023, and is secured by inventory, accounts, equipment, general intangibles and fixtures. At September 30, 2023 and 2022, there was no outstanding balance on the line of credit.

In October 2023, the line of credit was renewed through October 15, 2024.

4. LIQUIDITY AND AVAILABILITY

VPI regularly monitors liquidity to meet its operating needs and other contractual commitments. VPI has various sources of liquidity at its disposal including cash, receivables and a line of credit. For purposes of analyzing resources available to meet general expenditures over a 12-month period, VPI considers all expenditures related to its ongoing activities of its mission, as well as the conduct of services undertaken to support those activities, to be general expenditures.

The following table shows the total financial assets held by VPI as of September 30, 2023 and 2022, and the amounts of those financial assets available within one year of the date of the statement of financial position to meet general expenditures.

	2023	2022
Financial assets at year end:		
Cash	$ 479,090	$ 885,086
Certificate of deposit	250,000	-
Accounts receivable	1,802,408	1,870,715
Total financial assets available to meet general expenditures over the next 12 months	$ 2,531,498	$ 2,755,801

5. CONCENTRATIONS OF RISK

VPI's activities are primarily funded by a discretionary appropriation of the Escambia County local option tourist development tax. VPI's ability to continue to operate at current levels is dependent on continued funding from this source.

VPI maintains cash balances at a financial institution, which at times, may exceed federally insured limits. The balances held with the financial institution are insured by the Federal Deposit Insurance Corporation up to $250,000. VPI's cash balances, before outstanding checks and the certificate of deposit, exceeded federally insured limits by $716,115 and $808,594 at September 30, 2023 and 2022, respectively. VPI has not experienced any losses in such accounts and believes it is not exposed to any significant risk.

6. SUBRECIPIENT EXPENSE

VPI is the fiscal agent for Art, Culture and Entertainment, Inc. (ACE) and Pensacola Sports Association, Inc. (PSA). In accordance with the Miscellaneous Appropriations Agreements between the County and VPI (the Agreement), VPI accepts tourism development revenue from the County on behalf of ACE and PSA. As fiscal agent for ACE and PSA, VPI is responsible for administering the funding and ensuring it is spent in accordance with the Agreement.

In accordance with US GAAP, this arrangement does not meet the criteria of being an agency transaction; therefore, the expenses incurred by each entity and reimbursed by VPI are recorded as subrecipient expense in the statements of functional expenses.

Subrecipient expenses for the year ended September 30, 2023, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 1,811,425	$ 683,616	$ 2,495,041
Operations expense	-	76,960	76,960
Personnel expense	-	353,486	353,486
Total subrecipient expense	$ 1,811,425	$ 1,114,062	$ 2,925,487

Subrecipient expenses for the year ended September 30, 2022, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 1,250,000	$ 620,009	$ 1,870,009
Operations expense	-	88,335	88,335
Personnel expense	-	351,234	351,234
Total subrecipient expense	$ 1,250,000	$ 1,059,578	$ 2,309,578

7. RELATED PARTY TRANSACTIONS

VPI enters into certain promotional partnership and marketing transactions with organizations that may be affiliated with members of VPI's board of directors. These transactions are conducted at arms-length and are in the normal course of business.

8. RETIREMENT PLAN

VPI administers a 401(k) plan for the benefit of its employees. All employees are eligible to participate if they have completed one year of service and are at least 21 years of age. The plan provides for a safe harbor matching employer contribution equal to 100% of salary deferrals that do not exceed 6% of compensation for each payroll period. The matching contributions totaled $34,157 and $28,231 for the years ended September 30, 2023 and 2022, respectively.

Form **8868**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-0047

Electronic filing *(e-file)*. You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
Visit Pensacola, Inc.

Taxpayer identification number (TIN)
46-3684826

Number, street, and room or suite number. If a P.O. box, see instructions.
1401 E Gregory Street

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
Pensacola, FL 32502

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► Wondwossen Samuel

Telephone No. ► (850) 434-7626 Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ► ☐. If it is for part of the group, check this box . . . ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 8/15, 20 22, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☐ calendar year 20 ____ or
► ☒ tax year beginning 10/01, 20 20, and ending 9/30, 20 21.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form 8868 (Rev. 1-2020)

FIF20501L 10/07/19

March 1, 2023

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2024

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 3, 2023.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. Included this year is **an application check list** to ensure all required documents are submitted.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2024

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 3, 2023

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application

__ Submit a copy of your organization's current W-9

__ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

__ Submit a copy of your organization's 2021 or 2022 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2020 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Pensacola Sports

Agency Address: 1000 College Blvd, Bldg 24, Pensacola, FL 32504

Program Name for which funding is being requested: Sports Tourism

Amount Requested: $1,583,221 (11% of Visit Pensacola's allocation for FY 24-25

Program Contact: Ray Palmer

Contact Email: rpalmer@pensacolasports.org Contact Phone: (850)475-4960

25-Word Description of Program: Creating, bidding, supporting, managing and hosting sporting events as well as providing event development and marketing support to sporting events that attract visitors from outside of our area, generating room nights and increasing local tax collections (bed, gas, sales, etc).

How many years has your organization been providing services in the County? 68

How many years has your organization received funding from the County? 29

Explain how receiving funds from the County would have a significant impact on your organization: The funds received from the county are the funding source for the sports tourism program of work and mission. The funds support all aspects of the program including staffing, marketing, travel, event bidding, and support.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $1,430,000 for FY 23/24

Briefly discuss how last year's funds were used? Provided sports tourism marketing and development for Escambia County, creating a positive economic benefit for the community. Sports tourism responsibilities included creating, bidding, marketing, and hosting events. Provided event development, marketing, and management services to organizations throughout the county in a variety of sports-related fields.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? 46,581 room nights generated by sporting events created a total direct economic impact of $42,293,846 in fiscal year 2022-23. Using these figures and based on $1,114,062 spent by Pensacola Sports for the year, the return to Escambia County is $37.96 for every dollar spent.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? Pensacola Sports will continue to focus on creating and attracting new sporting activities, assisting in facility management, developing marketing management and growth of exisiting events to increase tourism and generating overnight stays in Escambia County. These efforts create a positive impact to Escambia County residents by generating new, outside dollares to enhance the local economy, job growth and economic development.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: Pensacola Sports is a part of the tourism promotion effort with Visit Pensacola and ACE, which functions under the unified budget created under the direction of the Tourist Development Council and the Board of County Commissioners.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area: We have partnered with Visit Pensacola and many other organizations to maximize the return on investment for Escambia County and its residents.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. Pensacola Sports has been the sports marketing and tourism agent for Escambia County for over twenty years with a successful record of producing room nights and positive economic impact through sporting events. Pensacola Sports is recognized on the state and national level as a leader in the sports tourism industry. Since April 2017, the president of Pensacola Sports has served on the Sports ETA Board of Directors, the trade association for the sports tourism industry.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 36 % *(30% salaries & 6% operations)*
- Percentage for direct programming costs: 64 %

If Escambia County funding can only fund a portion of your request, how will you offset the difference? Sports tourism efforts are dependent on Escambia County funding; any shortfall in funding from the county will result in a proportionate decrease in sports tourism marketing efforts.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: Some of the funding from Escambia County could be used as a match for event-related funding from the Florida Sports Foundation. For example, to receive a 5K grant we would have to show a 10K expenditure (2-to-1 match ratio).

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. No

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY20-21	FY21-22	FY2-23	% Change
1. Increase visitors traveling to Escambia County	33,065	42,689	53,326	24.92 %
2. Increase room nights generated from sporting events	24,804	36,587	46,581	27.32 %
3. Increase direct economic impact generated from sporting events	$24,962,049	$35,293,300	$42,293,846	19.84 %

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY204-25
1. Number of visitors traveling to Escambia County for sporting events	57,000
2. Number of room nights generated from sporting events in Escambia County.	50,000
3. The direct economic impact amount generated by sporting events in Escambia County.	47,000,000

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY23-24 *Q1 metrics*
1. Number of visitors traveling to Escambia County for sporting events	10,957
2. Number of room nights generated from sporting events in Escambia County.	16,534
3. The direct economic impact amount generated by sporting events in Escambia County.	$15,862,329

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY22-23	Current Budget Year FY23-24	Proposed Budget Year FY24-25
Contributions/Donations from Private Sources			
Programmatic Income			
County Funding/Direct Contribution	$962,000	$1,430,000	$1,583,221
County Funding by Other Source (a)			
City Funding			
Local Non-Profit Funding			
State Funding			
Federal Funding			
Memberships			
Investment Income			
Other Income (b)			
Total Income	$962,000	$1430,000	$1,583,221

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _____

N/A

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. _____

N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 22-23	Current Budget Year FY 23-24	Proposed Budget Year FY 24-25
Total Number of Staff	6	7.5	8
Salaries and Wages	$307,840	$450,972	$474,966
Employee Benefits			
Professional Services	$28,000	$28,000	$36,000
Contractual Services			
Travel Expenses	$34,700	$42,000	$54,000
Rentals and Leases	$3,360	$35,360	$10,580
Communication	$9,000	$10,000	$12,000
Postage and Freight			
Repair and Maintenance			
Printing and Binding			
Marketing and Promotion	$218,500	$339,825	$430,000
Fuel			
Supplies	$5,000	$6,000	$10,000
Event Expenses	$314,181	$489,698	$525,000
Capitalizable Assets for County Funding (a)			
Other Expenses (b)	$41,419	$28,145	$30,675
Total Expenses	$962,000	$1,430,000	$1,583,221
Net Income - (Revenue minus Expense)	0	0	0

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. N/A

(b) Please explain any request listed in the "Other Expenses" line item. Other expenses include overhead and utilities.

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Fiscal year
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. N/A
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? N/A
4. Please list the salary of the top 5 employees, names and positions of your organization.

Name	Position	Salary
Ray Palmer	President	135,000
Laura McCullers	Director of Operations	$75,000
Amy Marquez	Director of Events	$65,000
Katie Gardocki	Sales & Event Manager	$58,000
Adam Cooper	Event Coordinator	$48,000

5. Please provide the total amount of cash and investments on hand. _____

N/A

6. Does your organization charge fees for services? If so, provide a list of fees charged.

Yes, only event registration gees/tickets.

7. Does your organization require background checks from volunteers and staff? Yes

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1. What is your agency's Strategic Plan? N/A

2. How many jobs were created this year over last year by zip code? N/A

3. What is the net cost per job created? N/A

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____
   N/A

2. Did your agency receive any grants? List the amount and a detailed use of the funds.
   N/A

3. Was there any increase in membership for the local chambers? N/A

4. What are your agency's statistics on business creation and minority businesses by zip code? N/A

5. Can we reduce the taxpayer subsidy? N/A

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Ray Palmer
Name

President/CEO 3/31/2023
Title Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Pensacola Sports Association, Inc

2 Business name/disregarded entity name, if different from above

dba Pensacola Sports

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

101 W. Main Street

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, FL 32502

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	2	1	1	3	0	5	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person ▶** Laura Mcullers **Date ▶** 3/7/2022

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: May 16, 2001

Pensacola Sports Association Foundation, Inc.
P.O. Box 12463
Pensacola, FL 32582-2463

Person to Contact:
Jeremy L. Vogelpohl 31-03888
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
59-2113050

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in September 1981 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(3).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of $20 a day, up to a maximum of $10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Pensacola Sports Association Foundation, Inc.
59-2113050

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of $20 a day for each day you do not make these documents available for public inspection (up to a maximum of $10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

John E. Ricketts

John E. Ricketts, Director, TE/GE
Customer Account Services

LET'S THRIVE TOGETHER

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

TAX RETURN

We sincerely appreciate the opportunity to serve you. If you have any questions regarding the enclosed, please do not hesitate to call.

FORM 990-PF

Tax Return Carryovers to 2022

NAME: PENSACOLA SPORTS ASSOCIATION, INC. F/K/A PENSACOLA S ID Number: 59-2113050

Disallowing Form	Description	Originating Form	Entity/ Activity	St/ City	Amount
990-PF	EXCESS DISTRIBUTIONS	990-PF			2,079,986.

TAX RETURN FILING INSTRUCTIONS

FORM 990-PF

FOR THE YEAR ENDING
SEPTEMBER 30, 2022

PREPARED FOR:

PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION
101 W MAIN STREET
PENSACOLA, FL 32502

PREPARED BY:

WARREN AVERETT, LLC
350 W CEDAR STREET, SUITE 400
PENSACOLA, FL 32502

AMOUNT DUE OR REFUND:

AN OVERPAYMENT OF $1,451. THE ENTIRE OVERPAYMENT HAS BEEN APPLIED TO THE ESTIMATED TAX PAYMENTS.

MAKE CHECK PAYABLE TO:

NO AMOUNT IS DUE.

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-TE TO US BY AUGUST 15, 2023

PLEASE NOTE THAT THE FORM 990-PF RETURN CONTAINS EXCESS DISTRIBUTION CARRYOVER OF $2,079,986. THIS MAY BE APPLIED TO TAX YEAR 2022 AND SUBSEQUENT YEARS.

WE HAVE MAILED AN EXTRA COPY OF FORM 990-PF TO THE FLORIDA ATTORNEY GENERAL AS REQUIRED.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning OCT 1, 2021, and ending SEP 30, 20 22

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879TE for the latest information.**

OMB No. 1545-0047

2021

Name of filer: PENSACOLA SPORTS ASSOCIATION, INC. F/K/A PENSACOLA SPORTS ASSOCIATION FOUNDATION

EIN or SSN: 59-2113050

Name and title of officer or person subject to tax: RAY PALMER PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ▶ ☐	b	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	**Form 990-EZ** check here ▶ ☐	b	**Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here ▶ ☐	b	**Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here ▶ ☒	b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	349.
5a	**Form 8868** check here ▶ ☐	b	**Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here ▶ ☐	b	**Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here ▶ ☐	b	**Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here ▶ ☐	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here ▶ ☐	b	**Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here ▶ ☐	b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize WARREN AVERETT, LLC to enter my PIN 39388

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 59356059356

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 07/27/23

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

EXTENDED TO AUGUST 15, 2023

Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ **Do not enter social security numbers on this form as it may be made public.**

▶ **Go to www.irs.gov/Form990PF for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

For calendar year 2021 or tax year beginning OCT 1, 2021 **, and ending** SEP 30, 2022

Name of foundation
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

A Employer identification number
59-2113050

Number and street (or P.O. box number if mail is not delivered to street address)
101 W MAIN STREET

Room/suite

B Telephone number
850-434-2800

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32502

C If exemption application is pending, check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶$ 2,513,489.

J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d), must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☒

Part I **Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	291,680.			
	2 Check ▶ ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	38,550.	38,550.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-163,825.			
	b Gross sales price for all assets on line 6a 1,254,335.				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less: Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income	1,535,415.	0.	1,535,415.	STATEMENT 2
	12 **Total.** Add lines 1 through 11	1,701,820.	38,550.	1,535,415.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	160,025.	0.	49,047.	110,978.
	14 Other employee salaries and wages	332,958.	0.	92,702.	240,256.
	15 Pension plans, employee benefits	52,113.	0.	52,113.	0.
	16a Legal fees				
	b Accounting fees STMT 3	29,300.	0.	0.	29,300.
	c Other professional fees STMT 4	89,282.	13,469.	4,382.	71,431.
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion	6,923.	0.	6,923.	
	20 Occupancy	43,531.	0.	34,818.	8,713.
	21 Travel, conferences, and meetings	42,971.	0.	6,191.	36,780.
	22 Printing and publications				
	23 Other expenses STMT 5	962,379.	0.	76,979.	885,400.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	1,719,482.	13,469.	323,155.	1,382,858.
	25 Contributions, gifts, grants paid	74,992.			74,992.
	26 **Total expenses and disbursements.** Add lines 24 and 25	1,794,474.	13,469.	323,155.	1,457,850.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-92,654.			
	b **Net investment income** (if negative, enter -0-)		25,081.		
	c **Adjusted net income** (if negative, enter -0-)			1,212,260.	

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only.

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	181,163.	131,726.	131,726.
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶ 304,011.			
	Less: allowance for doubtful accounts ▶	186,709.	304,011.	304,011.
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	11,431.	16,725.	16,725.
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 7	2,325,864.	2,332,884.	1,890,398.
	14 Land, buildings, and equipment: basis ▶ 34,611.			
	Less: accumulated depreciation STMT 8 ▶ 11,717.	29,817.	22,894.	22,894.
	15 Other assets (describe ▶ STATEMENT 9)	146,852.	147,735.	147,735.
	16 **Total assets** (to be completed by all filers - see the instructions. Also, see page 1, item I)	2,881,836.	2,955,975.	2,513,489.
Liabilities	17 Accounts payable and accrued expenses	81,461.	95,507.	
	18 Grants payable			
	19 Deferred revenue	77,100.	56,867.	
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 **Total liabilities** (add lines 17 through 22)	158,561.	152,374.	
Net Assets or Fund Balances	**Foundations that follow FASB ASC 958, check here** ▶ ☐ **and complete lines 24, 25, 29, and 30.**			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ ☒ **and complete lines 26 through 30.**			
	26 Capital stock, trust principal, or current funds	0.	0.	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	28 Retained earnings, accumulated income, endowment, or other funds	2,723,275.	2,803,601.	
	29 **Total net assets or fund balances**	2,723,275.	2,803,601.	
	30 **Total liabilities and net assets/fund balances**	2,881,836.	2,955,975.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	2,723,275.
2	Enter amount from Part I, line 27a	2	-92,654.
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 6	3	172,980.
4	Add lines 1, 2, and 3	4	2,803,601.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	2,803,601.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	MORGAN STANLEY #1451 - SHORT-TERM		09/01/22	09/30/22
b	MORGAN STANLEY #1451 - LONG-TERM		10/01/21	09/30/22
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a	633,276.		764,028.	-130,752.
b	621,059.		654,132.	-33,073.
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
	(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				-130,752.
b				-33,073.
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	-163,825.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	3	N/A

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)			1	349.
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)			2	0.
3	Add lines 1 and 2			3	349.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)			4	0.
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-			5	349.
6	Credits/Payments:				
a	2021 estimated tax payments and 2020 overpayment credited to 2021	6a	1,800.		
b	Exempt foreign organizations - tax withheld at source	6b	0.		
c	Tax paid with application for extension of time to file (Form 8868)	6c	0.		
d	Backup withholding erroneously withheld	6d	0.		
7	Total credits and payments. Add lines 6a through 6d			7	1,800.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached			8	0.
9	**Tax due.** If the total of lines 5 and 8 is more than 7, enter **amount owed** ▶			9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	1,451.
11	Enter the amount of line 10 to be: **Credited to 2022 estimated tax** ▶ 1,451. **Refunded** ▶			11	0.

Part VI-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b		X
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? STMT 10 STMT 11 If "Yes," attach the statement required by *General Instruction T.*	5	X	
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered. See instructions. ▶ FL			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G?* If "No," attach explanation	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2021 or the tax year beginning in 2021? See the instructions for Part XIII. If "Yes," complete Part XIII	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ WWW.PENSACOLASPORTS.ORG

14 The books are in care of ▶ THE FOUNDATION Telephone no. ▶ 850-434-2800
Located at ▶ 101 W MAIN STREET, PENSACOLA, FL ZIP+4 ▶ 32502

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A

			Yes	No
16	At any time during calendar year 2021, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶	16		X

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a During the year, did the foundation (either directly or indirectly):			
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)		X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)		X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)		X
(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)		X
b If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions N/A	1b		
c Organizations relying on a current notice regarding disaster assistance, check here ▶ ☐			
d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2021?	1d		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a At the end of tax year 2021, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2021?	2a		X
If "Yes," list the years ▶ _____, _____, _____, _____			
b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.) N/A	2b		
c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ _____, _____, _____, _____			
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a		X
b If "Yes," did it have excess business holdings in 2021 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2021.) N/A	3b		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2021?	4b		X

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
5a	During the year, did the foundation pay or incur any amount to:			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)		X
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)		X
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		X
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)		X
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)		X
b	If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions N/A	5b		
c	Organizations relying on a current notice regarding disaster assistance, check here ▶ ☐			
d	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A	5d		
	If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		X
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		X
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		X
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A	7b		
8	Is the foundation 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?	8		X

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 12		160,025.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶ 0

Part VII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over $50,000 for professional services ▶ 0

Part VIII-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 SEE STATEMENT 13	1,006,297.
2 SEE STATEMENT 14	376,561.
3	
4	

Part VIII-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	0.

Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities		1a	2,098,573.
b	Average of monthly cash balances		1b	121,523.
c	Fair market value of all other assets (see instructions)		1c	
d	**Total** (add lines 1a, b, and c)		1d	2,220,096.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.		
2	Acquisition indebtedness applicable to line 1 assets		2	0.
3	Subtract line 2 from line 1d		3	2,220,096.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)		4	33,301.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3		5	2,186,795.
6	**Minimum investment return.** Enter 5% (0.05) of line 5		6	109,340.

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part IX, line 6		1	109,340.
2a	Tax on investment income for 2021 from Part V, line 5	2a 349.		
b	Income tax for 2021. (This does not include the tax from Part V.)	2b		
c	Add lines 2a and 2b		2c	349.
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	108,991.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	108,991.
6	Deduction from distributable amount (see instructions)		6	0.
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1		7	108,991.

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26		1a	1,457,850.
b	Program-related investments - total from Part VIII-B		1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes		2	
3	Amounts set aside for specific charitable projects that satisfy the:			
a	Suitability test (prior IRS approval required)		3a	
b	Cash distribution test (attach the required schedule)		3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part XII, line 4		4	1,457,850.

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2020	(c) 2020	(d) 2021
1 Distributable amount for 2021 from Part X, line 7				108,991.
2 Undistributed income, if any, as of the end of 2021:				
a Enter amount for 2020 only			0.	
b Total for prior years: _____, _____, _____		0.		
3 Excess distributions carryover, if any, to 2021:				
a From 2016				
b From 2017				
c From 2018	877.			
d From 2019	26,146.			
e From 2020	704,104.			
f **Total** of lines 3a through e	731,127.			
4 Qualifying distributions for 2021 from Part XI, line 4: ▶ $ 1,457,850.				
a Applied to 2020, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2021 distributable amount				108,991.
e Remaining amount distributed out of corpus	1,348,859.			
5 Excess distributions carryover applied to 2021 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	2,079,986.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2020. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2021. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2022				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2016 not applied on line 5 or line 7	0.			
9 **Excess distributions carryover to 2022.** Subtract lines 7 and 8 from line 6a	2,079,986.			
10 Analysis of line 9:				
a Excess from 2017				
b Excess from 2018	877.			
c Excess from 2019	26,146.			
d Excess from 2020	704,104.			
e Excess from 2021	1,348,859.			

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2021, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2021	(b) 2020	(c) 2019	(d) 2018	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon: a "Assets" alternative test - enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed					
c "Support" alternative test - enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XIV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year-see instructions.)

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ▶ ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

LAURA MCCULLERS, 850-434-2800
101 W MAIN STREET, PENSACOLA, FL 32502

b The form in which applications should be submitted and information and materials they should include:

PREAPPROVED FORM AT PENSACOLASPORTS.ORG

c Any submission deadlines:

NOVEMBER 1ST

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

INVOLVEMENT IN LOCAL YOUTH SPORTS.

Part XIV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
ARC GATEWAY FOUNDATION 3932 N. 10TH AVENUE PENSACOLA, FL 32503	NONE	501(C)(3)	DONATION FOR TENNIS TOURNAMENT	5,000.
FIRST TEE GULF COAST 3924 WEST NAVY BLVD PENSACOLA, FL 32507	NONE	501(C)(3)	GRANT FOR DIVOT DERBY $6,000 & SKILLS CHALLENGE $1,500	7,500.
GREATER PENSACOLA ACQUATIC CLUB PO BOX 30318 PENSACOLA, FL 32503	NONE	501(C)(3)	2022 GRANT AWARD - TOM LALOR SWIM INVITATIONAL	1,500.
GULF COAST TEXANS 10360 ASHTON BROSNAHAM ROAD PENSACOLA, FL 32534	NONE	501(C)(3)	GRANT FOR TURF COURT	5,000.
UWF FOUNDATION INC. 11000 UNIVERSITY PARKWAY PENSACOLA, FL 32514	NONE	501(C)(3)	SUPPORT FOR ATHLETICS	10,000.
Total SEE CONTINUATION SHEET(S)			▶ **3a**	74,992.
b *Approved for future payment*				
NONE				
Total			▶ **3b**	0.

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
1 Program service revenue:					
a PROGRAM REVENUES					442,001.
b MEMBERSHIP DUES					16,955.
c ESCAMBIA CO. TOURIST					
d DEVELOPEMENT CONTRACT					1,059,578.
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	38,550.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	-163,825.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a OTHER REVENUE					16,881.
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		-125,275.	1,535,415.
13 Total. Add line 12, columns (b), (d), and (e)				13	1,410,140.

(See worksheet in line 13 instructions to verify calculations.)

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
1A	ENTRY FEES FOR EVENTS MANAGED AND MARKETED BY PENSACOLA SPORTS ASSOCIATION IS A PRIMARY METHOD FOR THE ORGANIZATION TO PROMOTE ITS MISSION OF ENCOURAGING PHYSICAL FITNESS AND SPORTS TOURISM.
1B	MEMBERSHIP DUES ENCOURAGE PARTICIPATION IN LOCAL SPORTING AND RUNNING EVENTS, FURTHERING PSA'S EXEMPT PURPOSE TO ENHANCE HEALTH AND ECONOMIC DEVELOPMENT IN THE PENSACOLA COMMUNITY.
1C	THE ESCAMBIA COUNTY TOURIST DEVELOPMENT CONTRACT ALLOWS FOR THE COUNTY TO DISBURSE COUNTY TAX MONIES TO THE ORGANIZATION TO PROMOTE TOURISM IN PENSACOLA AND SURROUNDING AREAS. THIS IS A MAJOR COMPONENT OF THE MISSION OF PSA.
11A	TELEPHONE AND UTILITIES REIMBURSEMENT INCOME FOR SPORTS MARKETING ACTIVITY.

Part XVI Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

▶ _____ | _____ ▶ PRESIDENT

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below? See instr. ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
CLAIRE C. DUREN, CPA	Claire Duren	07/27/23		P01577924

Firm's name ▶ WARREN AVERETT, LLC | Firm's EIN ▶ 45-4084437

Firm's address ▶ 350 W CEDAR STREET, SUITE 400 PENSACOLA, FL 32502 | Phone no. 850-435-7400

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
CLEMSON UNIVERSITY 105 S SIKES HALL CLEMSON, SC 29634	NONE	501(C)(3)	SCHOLARSHIP	4,000.
UNIVERSITY OF ALASKA ANCHORAGE 3211 PROVIDENCE DR, ANCHORAGE ANCHORAGE, AK 99508	NONE	501(C)(3)	SCHOLARSHIP	4,000.
BLUES ANGEL MUSIC, INC 657 N PACE BLVD PENSACOLA, FL 32505	NONE	501(C)(3)	COMMUNITY GRANT	5,842.
GOLDEN ELITE TRACK CLUB 1171 GONZALEZ GONZALEZ, FL 32560	NONE	501(C)(3)	DONATION	480.
WASHINGTON HIGH SCHOOL - SOFTBALL 6000 COLLEGE PKWY PENSACOLA, FL 32504	NONE	501(C)(3)	DONATIONS FOR RACE	440.
RALLY FOUNDATION FOR CHILDHOOD CANCER RESEARCH 5775 GLENRIDGE DR BUILDINGT B SUITE 3770 ATLANTA, GA 30328	NONE	501(C)(3)	DONATION	5,000.
PENSACOLA STATE COLLEGE 1000 COLLEGE BLVD PENSACOLA, FL 32504	NONE	501(C)(3)	DONATION	510.
SICKLE CELL DISEASE ASSOCIATION 514 N DE VILLIERS ST PENSACOLA, FL 32501	NONE	501(C)(3)	DONATION FOR GULF TOURNAMENT	120.
CONSERVANCY OF SOUTHWEST FLORIDA 1495 SMITH PRESERVE WAY NAPLES, FL 34102	NONE	501(C)(3)	DONATION	100.
FISHER HOUSE (OF THE EMERALD COAST) 350 BOATNER RD EGLIN, FL 32542	NONE	501(C)(3)	DONATION	100.
Total from continuation sheets				45,992.

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
GULF BREEZE SERTOMA FAMILY FISHING RODEO 800 SHORELINE DR GULF BREEZE, FL 32561	NONE	501(C)(3)	DONATIONS FOR RACE	1,000.
GULF BREEZE HIGH SCHOOL 675 GULF BREEZE PKWAY GULF BREEZE, FL 32561	NONE	501(C)(3)	DONATIONS FOR RACE	1,000.
PI KAPPA ALPHA FRATERNITY 8347 W RANGE COVE MEMPHIS, TN 38125	NONE	501(C)(3)	DONATIONS FOR RACE	440.
THE KEEP ABREAST FOUNDATION PO BOX 10812 PENSACOLA, FL 32504	NONE	501(C)(3)	DONATION	360.
WEST FLORIDA WAVES 713 POINCIANA DRIVE GULF BREEZE, FL 32561	NONE	501(C)(3)	DONATIONS FOR RACE	250.
GBHS LACROSSE BOOSTERS 675 GULF BREEZE PKWAY GULF BREEZE, FL 32561	NONE	501(C)(3)	GRANT	250.
GIVE IT TRI LLC 4305 WHITELEAF CIRCLE PENSACOLA, FL 32504	NONE	501(C)(3)	MULTISPORT GRANT	500.
WASHINGTON HIGH SCHOOL SOFTBALL 6000 COLLEGE PKWY PENSACOLA, FL 32504	NONE	501(C)(3)	COMMUNITY GRANT	5,000.
GOLDEN ELITE TRACK CLUB 1171 GONZALEZ GONZALEZ, FL 32560	NONE	501(C)(3)	COMMUNITY GRANT	1,600.
VARSITY SPIRIT 6745 LENOX CENTER MEMPHIS, TN 38115	NONE	501(C)(3)	GRANT FOR ATHLETIC EVENT	10,000.
Total from continuation sheets				

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
UWF FOUNDATION INC. 11000 UNIVERSITY PARKWAY PENSACOLA, FL 32514	NONE	501(C)(3)	SUPPORT FOR ATHLETICS	5,000.
Total from continuation sheets				

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

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	FISHBEIN ORTHODONTICS 4900 MARKET PLACE DRIVE PENSACOLA, FL 32504	$ 12,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	PUBLIX SUPER MARKETS, INC. 9786 W. BEAVER STREET JACKSONVILLE, FL 32220	$ 35,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	LEWIS BEAR COMPANY 6120 ENTERPRISE DRIVE PENSACOLA, FL 32505	$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	COX COMMUNICATIONS 3405 MCLEMORE DRIVE PENSACOLA, FL 32514	$ 12,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	STEP ONE AUTOMOTIVE 696 BEAL PARKWAY NW FT WALTON BEACH, FL 32547	$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	PENSACOLA ASSOCIATION OF REALTORS, INC. 107 W. MAIN STREET PENSACOLA, FL 32502	$ 6,163.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	SUNBELT CONFERENCE 1500 SUGAR BOWL DR NEW ORLEANS, LA 70112	$ 11,448.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	FLYNN BUILT 1300 E OLIVE RD PENSACOLA, FL 32514	$ 8,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	ANDERSON SUBARU 7050 PENSACOLA BLVD PENSACOLA, FL 32505	$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	ADOOR REAL STATE 401 E CHASE ST #100 PENSACOLA, FL 32502	$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	ASCENSION SACRED HEART 5151 NORTH 9TH AVENUE PENSACOLA, FL 32504	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12	MORGAN & MORGAN 220 W GARDEN ST 9TH FLOOR PENSACOLA, FL 32502	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	WEST FLORIDA WAVES 2344-2382 CAMPUS DR PENSACOLA, FL 32514	$ 9,950.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14	PAUL DAVIS 3346 MCLEMORE ST PENSACOLA, FL 32514	$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15	GULF COAST TEXANS 10360 ASHTON BROSNAHAM RD PENSACOLA, FL 32534	$ 11,250.	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.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

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
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

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

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
MORGAN STANLEY #1451	38,550.	0.	38,550.	38,550.	38,550.
TO PART I, LINE 4	38,550.	0.	38,550.	38,550.	38,550.

FORM 990-PF OTHER INCOME STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
PROGRAM REVENUES	442,001.	0.	442,001.
MEMBERSHIP DUES	16,955.	0.	16,955.
ESCAMBIA CO. TOURIST DEVELOPEMENT CONTRACT	1,059,578.	0.	1,059,578.
OTHER REVENUE	16,881.	0.	16,881.
TOTAL TO FORM 990-PF, PART I, LINE 11	1,535,415.	0.	1,535,415.

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	29,300.	0.	0.	29,300.
TO FORM 990-PF, PG 1, LN 16B	29,300.	0.	0.	29,300.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEES FOR SERVICES	89,282.	13,469.	4,382.	71,431.
TO FORM 990-PF, PG 1, LN 16C	89,282.	13,469.	4,382.	71,431.

FORM 990-PF OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADVERTISING	240,357.	0.	435.	239,922.
CONFERENCES	38,701.	0.	19,092.	19,609.
EQUIPMENT RENTAL	67,021.	0.	35,600.	31,421.
FUNDRAISING & MEMBER PROMOTION	1,300.	0.	0.	1,300.
INSURANCE	24,695.	0.	24,695.	0.
MISCELLANEOUS	7,856.	0.	4,441.	3,415.
OFFICE EXPENSE	51,929.	0.	20,166.	31,763.
OVERHEAD ALLOCATION	0.	0.	-27,450.	27,450.
PRIZES & AWARDS	155,017.	0.	0.	155,017.
SUPPLIES	19,851.	0.	0.	19,851.
TOURIST DEVELOPMENT HOUSING	355,652.	0.	0.	355,652.
TO FORM 990-PF, PG 1, LN 23	962,379.	0.	76,979.	885,400.

FORM 990-PF OTHER INCREASES IN NET ASSETS OR FUND BALANCES STATEMENT 6

DESCRIPTION	AMOUNT
IN-KIND DONATION OF SERVICES AND FACILITIES	39,800.
CHANGE IN UNREALIZED GAIN/LOSS	133,180.
TOTAL TO FORM 990-PF, PART III, LINE 3	172,980.

FORM 990-PF OTHER INVESTMENTS STATEMENT 7

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
MORGAN STANLEY INVESTMENTS	FMV	2,332,884.	1,890,398.
TOTAL TO FORM 990-PF, PART II, LINE 13		2,332,884.	1,890,398.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 8

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
2003 CHEVROLET TRUCK	8,933.	2,978.	5,955.
2016 FORD F-150	22,690.	7,942.	14,748.
TRAILER 16FT UTILITY	2,988.	797.	2,191.
TOTAL TO FM 990-PF, PART II, LN 14	34,611.	11,717.	22,894.

FORM 990-PF OTHER ASSETS STATEMENT 9

DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
CERTIFICATES OF DEPOSIT	146,852.	147,735.	147,735.
TO FORM 990-PF, PART II, LINE 15	146,852.	147,735.	147,735.

FORM 990-PF STATEMENT CONCERNING LIQUIDATION, TERMINATION, ETC. - PART VI-A, LINE 5 STATEMENT 10

EXPLANATION

ON JULY 1, 2022, THE ORGANIZATION NOTIFIED THE IRS OF ITS INTENTION TO TERMINATE ITS PRIVATE FOUNDATION STATUS UNDER INTERNAL REVENUE CODE SECTION 507(B)(1)(B) DURING THE 60-MONTH WINDOW BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2026. THE ORGANIZATION INTENDS TO OPERATE AS A PUBLIC CHARITY DESCRIBED IN IRC SECTION 509(A)(1) AND 170(B)(1)(A)(VI) DURING THE 60-MONTH PERIOD.

FORM 990-PF DISSOLUTION STATEMENT STATEMENT 11

NAME OF RECIPIENT

N/A

ADDRESS OF RECIPIENT

101 W MAIN STREET
PENSACOLA, FL 32502

FAIR MARKET VALUE OF ASSETS

EXPLANATION OF DISTRIBUTED ASSETS

THE ORGANIZATION WILL CONTINUE AFTER THE 60-MONTH WINDOW AS A PUBLIC CHARITY.

FORM 990-PF PART VII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 12

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
KATIE MCPHAIL 101 W MAIN STREET PENSACOLA, FL 32502	PAST CHAIRMAN 2.00	0.	0.	0.
JIM BERAN 101 W MAIN STREET PENSACOLA, FL 32502	CHAIRMAN 2.00	0.	0.	0.
DOUGLAS BATES 101 W MAIN STREET PENSACOLA, FL 32502	CHAIRMAN-ELECT 2.00	0.	0.	0.
BROOKE FORESTER 101 W MAIN STREET PENSACOLA, FL 32502	VICE CHAIR SPORTS EVENTS 2.00	0.	0.	0.
DANIEL HERMAN 101 W MAIN STREET PENSACOLA, FL 32502	VICE CHAIR FINANCE 2.00	0.	0.	0.
ROBBY RUSHING 101 W MAIN STREET PENSACOLA, FL 32502	VICE CHAIR TDC AFFAIRS 2.00	0.	0.	0.
BRENT SCOTT 101 W MAIN STREET PENSACOLA, FL 32502	VICE CHAIR SPORTS MARKETING 2.00	0.	0.	0.
HAL MAJOR 101 W MAIN STREET PENSACOLA, FL 32502	TREASURER 2.00	0.	0.	0.
MICHAEL CAPPS 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
MICHAEL CLARKE 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.

CHARLES GHEEN 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
JONATHAN GRIFFITH 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
SCOTT GRISSETT 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
CAM JOHNSON 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
RHEA KESSLER 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
BRYAN LEWALLYN 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
JARED MARTIN 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
TI MCCONNELL 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
WILL MOORE 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
JANET OLLIFF 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
JOHN PANYKO 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
SHENNA PAYNE 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.

ANTHONY PORTERFIELD 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
MICHAEL RHODES 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
JEFF ROGERS 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
NORM ROSS 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
TED ROY 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
DAVE SCOTT 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
KEVIN SLUDER 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
MARK TAYLOR 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
HARRIS TURNER 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
DONOVAN WHIBBS 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
JACK WILLIAMS 101 W MAIN STREET PENSACOLA, FL 32502	MEMBER 2.00	0.	0.	0.
RAY PALMER 101 W MAIN STREET PENSACOLA, FL 32502	PRESIDENT/CEO 40.00	97,525.	0.	0.

LAURA MCCULLERS 101 W MAIN STREET PENSACOLA, FL 32502	DIRECTOR OF OPERATIONS 40.00	62,500.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VII		160,025.	0.	0.

FORM 990-PF SUMMARY OF DIRECT CHARITABLE ACTIVITIES STATEMENT 13

ACTIVITY ONE

THE ORGANIZATION SHOWCASES THE UNIQUE ASSETS OF THE NORTHWEST FLORIDA REGION BY MANAGING ATHLETIC EVENTS INCLUDING THE PENSACOLA DOUBLE BRIDGE RUN, THE BUD LIGHT CHARITY TENNIS CHALLENGE AND THE PENSACOLA HIGH SCHOOL ALL-STAR SERIES.

	EXPENSES
TO FORM 990-PF, PART VIII-A, LINE 1	1,006,297.

FORM 990-PF SUMMARY OF DIRECT CHARITABLE ACTIVITIES STATEMENT 14

ACTIVITY TWO

THE ORGANIZATION IS COMMITTED TO GROWING THE HEALTH OF THE LOCAL ECONOMY THROUGH PROMOTION OF SPORTS TOURISM. PSA WORKS WITH EVENT PROMOTERS LOCALLY AND NATIONALLY TO GENERATE REVENUE FOR THE COMMUNITY.

	EXPENSES
TO FORM 990-PF, PART VIII-A, LINE 2	376,561.

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1 990-PF

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	2003 CHEVROLET TRUCK	01/27/21	SL	5.00		16	8,933.				8,933.	1,191.		1,787.	2,978.
2	2016 FORD F-150	01/14/21	SL	5.00		16	22,690.				22,690.	3,404.		4,538.	7,942.
3	TRAILER 16FT UTILITY	05/18/21	SL	5.00		16	2,988.				2,988.	199.		598.	797.
	* TOTAL 990-PF PG 1 DEPR						34,611.				34,611.	4,794.		6,923.	11,717.

128111 04-01-21

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Form **8868**
(Rev. January 2022)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Taxpayer identification number (TIN)
59-2113050

Number, street, and room or suite no. If a P.O. box, see instructions.
101 W MAIN STREET

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
PENSACOLA, FL 32502

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ▶ THE FOUNDATION
101 W MAIN STREET - PENSACOLA, FL 32502

Telephone No. ▶ 850-434-2800 Fax No. ▶

- If the organization does not have an office or place of business in the United States, check this box ..... ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ ☐. If it is for part of the group, check this box ▶ ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until AUGUST 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☐ calendar year _____ or
▶ ☒ tax year beginning OCT 1, 2021, and ending SEP 30, 2022.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$	350.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$	1,800.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

PENSACOLA SPORTS ASSOCIATION, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023 AND 2022

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

PENSACOLA SPORTS ASSOCIATION, INC.
TABLE OF CONTENTS
SEPTEMBER 30, 2023 AND 2022

INDEPENDENT AUDITORS' REPORT 1

FINANCIAL STATEMENTS

Statements of Financial Position 3

Statements of Activities 4

Statements of Functional Expenses 5

Statements of Cash Flows 7

Notes to the Financial Statements 8

Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
Pensacola, FL 32502
850.435.7400
warrenaverett.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Pensacola Sports Association, Inc.

Opinion

We have audited the accompanying financial statements of Pensacola Sports Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pensacola Sports Association, Inc. (the "Association") as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association'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 Association'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.

Warren Averett, LLC

Pensacola, Florida
January 30, 2024

PENSACOLA SPORTS ASSOCIATION, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2023 AND 2022

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 880,262	$ 131,724
Accounts receivable	45,177	304,011
Prepaid expense	17,102	16,725
Total current assets	942,541	452,460
OTHER ASSETS		
Certificates of deposit	-	147,735
Investments	1,917,854	1,890,398
Total other assets	1,917,854	2,038,133
PROPERTY AND EQUIPMENT, NET	45,379	22,896
TOTAL ASSETS	$ 2,905,774	$ 2,513,489
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 62,062	$ 95,507
Deferred revenue	97,030	56,867
TOTAL LIABILITIES	159,092	152,374
NET ASSETS		
Without donor restrictions	2,746,682	2,361,115
TOTAL LIABILITIES AND NET ASSETS	$ 2,905,774	$ 2,513,489

See notes to the financial statements.

PENSACOLA SPORTS ASSOCIATION, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues and Support		
Corporate sponsorship	$ 294,740	$ 264,605
Program revenues	441,504	442,001
Escambia County tourist development contract	1,114,062	1,059,578
Membership dues	5,550	16,955
In-kind donations	66,875	66,875
Total revenues and other support	1,922,731	1,850,014
Expenses		
Program related expenses	1,500,017	1,456,550
Management and general expenses	326,337	336,624
Fundraising expenses	4,458	1,300
Total expenses	1,830,812	1,794,474
INCOME FROM OPERATING ACTIVITIES	91,919	55,540
Nonoperating activities		
Interest income, net	78,371	38,550
Employee retention credit	65,150	-
Investment income (loss), net	140,729	(606,311)
Other	9,398	16,881
Total nonoperating activities	293,648	(550,880)
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	385,567	(495,340)
NET ASSETS, BEGINNING	2,361,115	2,856,455
NET ASSETS, ENDING	$ 2,746,682	$ 2,361,115

See notes to the financial statements.

PENSACOLA SPORTS ASSOCIATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Operating Program Expenses	Sports Marketing Program Expenses	Total Program Expenses	General & Administrative Services	Fundraising Expenses	Total Expenses
Accounting and Audit	$ -	$ 20,300	$ 20,300	$ -	$ -	$ 20,300
Advertising	21,807	212,553	234,360	3,050	-	237,410
Conferences, conventions and meetings	17,565	-	17,565	15,142	-	32,707
Depreciation	-	-	-	12,087	-	12,087
Donations and grants	28,150	36,000	64,150	-	-	64,150
Employee benefits	-	-	-	52,880	-	52,880
Equipment and facility rentals	30,615	-	30,615	35,601	-	66,216
Fundraising & member promotion	-	-	-	-	4,458	4,458
Insurance	-	-	-	31,999	-	31,999
Miscellaneous expenses	1,129	-	1,129	1,945	-	3,074
Occupancy expenses	-	11,583	11,583	39,669	-	51,252
Office expense	14,999	20,554	35,553	26,269	-	61,822
Fees for services (non-employees)	64,880	-	64,880	3,000	-	67,880
Payroll and payroll tax expense	-	353,486	353,486	129,514	-	483,000
Prize and awards	171,093	-	171,093	-	-	171,093
Supplies	23,623	-	23,623	-	-	23,623
Tourist development hosting & bids	-	404,135	404,135	-	-	404,135
Travel expense	12,094	23,272	35,366	7,360	-	42,726
Overhead allocation	-	32,179	32,179	(32,179)	-	-
TOTAL EXPENSES	$ 385,955	$ 1,114,062	$ 1,500,017	$ 326,337	$ 4,458	$ 1,830,812

See notes to the financial statements.

PENSACOLA SPORTS ASSOCIATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Operating Program Expenses	Sports Marketing Program Expenses	Total Program Expenses	General & Administrative Services	Fundraising Expenses	Total Expenses
Accounting and audit	$ -	$ 29,300	$ 29,300	$ -	$ -	$ 29,300
Advertising	19,781	220,141	239,922	435	-	240,357
Conferences, conventions and meetings	19,609	-	19,609	19,092	-	38,701
Depreciation	-	-	-	6,921	-	6,921
Donations and grants	58,492	16,500	74,992	-	-	74,992
Employee benefits	-	-	-	52,113	-	52,113
Equipment and facility rentals	31,421	-	31,421	35,600	-	67,021
Fundraising & member promotion	-	-	-	-	1,300	1,300
Insurance	-	-	-	24,695	-	24,695
Miscellaneous	3,415	-	3,415	4,443	-	7,858
Occupancy	-	8,713	8,713	34,818	-	43,531
Office	6,955	24,808	31,763	20,166	-	51,929
Outside services	71,431	-	71,431	4,382	-	75,813
Payroll and payroll tax	-	351,234	351,234	155,218	-	506,452
Prize and awards	155,017	-	155,017	-	-	155,017
Supplies	19,851	-	19,851	-	-	19,851
Tourist development hosting	-	355,652	355,652	-	-	355,652
Travel	11,000	25,780	36,780	6,191	-	42,971
Overhead allocation	-	27,450	27,450	(27,450)	-	-
TOTAL EXPENSES	$ 396,972	$ 1,059,578	$ 1,456,550	$ 336,624	$ 1,300	$ 1,794,474

See notes to the financial statements.

PENSACOLA SPORTS ASSOCIATION, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 385,567	$ (495,340)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	12,087	6,921
Unrealized (gain) loss, net	(211,158)	606,311
Decrease (increase) in:		
Accounts receivable	258,834	(117,300)
Other assets	(377)	(5,294)
Increase (decrease) in:		
Accounts payable	(33,445)	14,046
Deferred revenue	40,163	(20,233)
Net cash provided by (used in) operating activities	451,671	(10,889)
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of investments, net	331,437	(38,550)
Purchase of equipment	(34,570)	-
Net cash provided by (used in) investing activities	296,867	(38,550)
NET INCREASE (DECREASE) IN CASH	748,538	(49,439)
CASH AND CASH EQUIVALENTS, BEGINNING	131,724	181,163
CASH AND CASH EQUIVALENTS, ENDING	$ 880,262	$ 131,724

See notes to the financial statements

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

Pensacola Sports Association, Inc. (the "Association"), is a not-for-profit corporation organized under the laws of the State of Florida. The Association's purpose is to promote regional economic development through the organization of amateur and professional sports events in Northwest Florida.

Basis of Accounting

The Association follows standards of accounting and financial reporting prescribed for nonprofit organizations using the accrual basis of accounting.

Net Asset Classifications

The Association's net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

> *Net Assets Without Donor Restrictions* – net assets available for use in general operations and not subject to donor or grantor restrictions.
>
> *Net Assets With Donor Restrictions* – net assets subject to donor or grantor-imposed restrictions. Donor or grantor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled or both.

The Association had only net assets without donor restrictions at year end.

Use of Estimates

The preparation of financial statements under generally accepted accounting principles requires the use of estimates. This will affect the reported amounts of assets, liabilities, disclosures and contingent items at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may vary from these estimates, and the variances may be material.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Association considers all highly liquid investments purchased within three months of maturity to be cash equivalents.

Investments

Investments consist primarily of equity securities and stocks and are reported at their readily determinable fair values, which is based on quoted market prices in active markets. Realized and unrealized gains and losses are reported in the statement of activities and changes in net assets. The Association does not have any investments without readily determinable fair values.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Accounts Receivable

Accounts receivable represents amounts due from grant reimbursements, sponsorships and memberships. Accounts receivable are stated at the amount expected to be collected from outstanding balances. No provision for uncollectible accounts is considered necessary.

Revenue Recognition

Under accounting standards, earned revenue measurement is driven via a principles-based process that requires the entity 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied.

Program and membership fees are recognized as services are performed or by the passage of time. Advance fees for programs are reported as deferred revenue and are recognized as program fee revenue when the performance obligation is satisfied, which is the date of the program. Contributions are recognized as revenues in the period verifiably committed by the donor. Tourist development grant funds from Visit Pensacola, Inc. are recognized as the expenses are incurred.

Property and Equipment

Property and equipment are recorded at the cost of acquisition for purchased items. Donated assets are recorded at the estimated fair market value. Expenditures for additions and major renewals are capitalized. Expenditures for maintenance and repair are expensed. Depreciation is calculated using the straight-line method based on the estimated useful lives of the individual assets. Estimated useful lives are:

Vehicles	5-7 years
Office Equipment	5-7 years

Functional Allocation of Expenses

The costs of program and supporting services have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Expenses, which are directly related to the various programs or supporting services, are charged directly against the related program or service and are shown as program related expenses. General and administrative expenses include those expenses not directly identifiable to a specific program or event. Payroll and payroll tax expenses are allocated on the basis of estimates of time and effort.

Donated Materials and Services

Donated materials and services are reflected in the financial statements at the fair market value of the services rendered. The contributions of services are recognized if the services received create or enhance assets, require specialized skills that are provided by individuals possessing those skills, are objectively measurable and would typically need to be purchased if not provided by donation. The Association receives in-kind donations for advertising, land usage and refreshments at sponsored events. Total in-kind donations amounted to approximately $67,000 for the years ended September 30, 2023 and 2022.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The Association also benefits from non-skilled services donated by volunteers. However, the value of these donated non-skilled services is not included in these financial statements since no objective basis is available to measure the value of these services.

Income Taxes
The Association qualifies as an organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code as a private foundation. Accordingly, no provision for federal or state income taxes have been recorded. Under present regulations the Association does not have any unrelated business income and is not subject to income tax. The Association is required to file an annual information return, Form 990PF, with the IRS and is subject to excise tax on investment income. The Association is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with accounting principles generally accepted in the United States of America.

Reclassification
Certain reclassifications have been made to the 2022 financial statements to conform to the current year presentation.

Right-Of-Use Lease Assets and Lease Liabilities
Effective July 1, 2022, the Association adopted Accounting Standards Codification (ASC) 842: *Leases.* The most significant impact was the recognition of right-of-use (ROU) assets and lease liabilities for finance and operating leases. There were no active leases at the implementation date. The Association, in most cases, does not record leases with an initial term of 12 months or less, instead recognizes lease expense for these leases on a straight-line basis over the lease term.

Right-of-use assets and liabilities are initially measured at the present value of lease payments over the lease term, discounted using the interest rate implicit in the lease at the commencement date. Right-of-use assets are adjusted for any lease payments made prior to lease commencement, lease incentives, and accrued rent. If the rate implicit in the lease cannot be readily determined, the Association uses the risk-free interest rate. The Association's leases may include options to extend of terminate the lease. When it is reasonably certain that the Association will exercise such options, the lease term includes those periods. Lease expense for operating leases is recognized on a straight-line basis over the term.

Subsequent Events
The Association has evaluated events and transactions that occurred between September 30, 2023 and January 30, 2024, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

2. INVESTMENTS

Generally accepted accounting principles require not-for-profit corporations to report investments at fair value, which is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price), in the principal or most advantageous market for the item in an orderly transaction between market participants on the measurement date. The fair value standards also establish a fair value hierarchy, which requires an organization to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. A fair market value hierarchy prioritizes the inputs used to measure fair value. Three levels of inputs that may be used to measure fair value are as follows:

Level 1 – Inputs utilize quoted prices in active markets for identical assets or liabilities

Level 2 – Inputs utilize data points that are observable such as quoted prices and interest rates. Level 2 inputs include, but are not limited to quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets in markets that are not active.

Level 3 – Inputs are unobservable data points for the asset and liability and include situations where there is little, if any, market activity for the asset or liability.

The fair value of the Association's investments has been determined based on quoted market price of identical assets (Level 1). The fair market value of the investments held by the Association as of September 30, 2023 and 2022, were:

	2023	2022
Equity securities	$ 1,224,216	$ 1,306,920
Money market	37,895	23,023
Fixed income	34,111	33,896
Government securities	99,336	98,275
Stocks	522,296	428,284
	$ 1,917,854	$ 1,890,398

3. TOURIST DEVELOPMENT GRANT

The grant agreement between Visit Pensacola, Inc. and the Association requires a separate bank account be maintained for all tourist development grant funds received and disbursed. This bank account is included in the cash and cash equivalents line of the statement of financial position. The Association was reimbursed for $1,114,062 and $1,059,578 in expenses under the grant as of September 30, 2023 and 2022, respectively.

4. CONCENTRATIONS AND CREDIT RISK

Support
The Association receives a significant portion of sports marketing grant revenue from Visit Pensacola, Inc. Non-renewal of this grant agreement would impact the activities of the Association. Visit Pensacola, Inc. grant money is generated from Escambia County tourist development commission bed tax. Future funding is highly dependent on tourism.

Credit Risk
The Association maintains cash balances at banks and a brokerage house. Bank deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. As of September 30, 2023 and 2022, cash deposits at the bank did not exceed this amount.

Brokerage accounts are insured by the Securities Investors Protection Corporation (SIPC) up to $500,000. SIPC coverage only protects the Association against broker error or fraud, not a loss of the underlying investment.

5. LEASE COMMITMENTS

On October 1, 2023, The Association entered into a one-year lease with two additional one-year renewal periods for $3,574 monthly. Accordingly, there is no ROU asset recorded as of September 30, 2023.

6. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Association regularly monitors liquidity required to meet its operating needs and other contractual commitments. In addition to financial assets available to meet general expenditures over the next 12 months, the Association anticipates collecting sufficient revenue to cover general expenditures. The following reflects the Association's financial assets as of the statement of financial position date, available for general use within one year.

	2023	2022
Cash and cash equivalents	$ 880,262	$ 131,724
Accounts receivable, collected in less than one year	45,177	304,011
Financial assets available to meet cash needs for expenditures within one year	$ 925,439	$ 435,735

FISCAL YEAR 2024
ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 3, 2023

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- X Submit a fully completed Agency Funding Request Application
- X Submit a copy of your organization's current W-9
- X Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- X Submit a copy of your organization's 2021 or 2022 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2020 tax return along with explanation for late filing.
- X Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Art, Culture & Entertainment, Inc.

Agency Address: 151 W. Main Street, Suite 200, Pensacola, FL 32502

Program Name for which funding is being requested: Arts and Cultural Tourism Development

Amount Requested: 15.25% of Visit Pensacola's total allocation per agreement with VP

Program Contact: Mary Henriques, President and Jeff Brooks, Secretary

Contact Email: maryhamlin1952@gmail.com (Mary) and jeff.brooks@ms.com (Jeff)

Contact Phone: (850) 572-1567 (Mary) & 901-240-4502 (Jeff)

25-Word Description of Program: **To support the arts and cultural programming organizations in Escambia County through general operating grants. To attract and broaden the base of tourists through the Vacation Artfully cultural tourism marketing campaign and the annual Foo Foo Festival.**

How many years has your organization been providing services in the County? 14 years

How many years has your organization received funding from the County? 14 years

Explain how receiving funds from the County would have a significant impact on your organization: **We are a Designated Local Arts Agency for Escambia County and work with Visit Pensacola to ensure the greatest and most efficient use of the TDT to market to the broadest number of prospective cultural tourists. There is no other agency doing the work we do.**

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: **The amount received from Escambia County for Fiscal Year 2021-2022 was $1,850,358.**

Briefly discuss how last year's funds were used? **Last year, funds were used to support the arts and cultural programming organizations to improve and drive cultural tourism through a general operating support program and the annual Foo Foo Festival. Annual marketing, advertising and public relations agreements entered into with Hummingbird Ideas and Giant Noise partners to promote the Vacation Artfully Initiative were resumed and escalated.**

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? **Last year, funds were used to support the arts and cultural programming organizations to improve and drive cultural tourism through a general operating support grant program and the Foo Foo Festival.**

In order to have credible metrics about the impact of the Foo Foo Festival in terms of contribution to tourism visitation to Pensacola, ACE has commissioned several research studies from the Haas Center for Business Research and Economic Development at UWF. The studies survey Foo Foo Festival attendees to assess spending by out-of-town visitors that would not have occurred absent the Festival. The Haas study of 2023 found Foo Foo Festival visitor spending was responsible for 145 net new jobs (spread across the local economy), generating $7.5 million in net new gross regional product, $12.7 million in net new sales, and $5.5 million in net new personal incomes in the local economy. By way of contrast, these figures are some 10 times greater than the amounts shown in the Haas study of the 2016 Foo Festival for these same metrics. The reason for the large increase is clear in comparing the two studies. In 2016, only 38 percent of respondents said that they had been aware of Foo Foo Festival prior to their visit. In contrast, the 2022 surveys showed that 66 percent were aware of Foo Foo Festival prior to traveling, and 52 percent of visitors said Foo Foo Festival was primary reason for their visit to Pensacola. In addition, over 30% of participants were not residents of Escambia

County, and our year or year change in participant from different states spiked from 5 states to 31. This large change in visitor awareness, trip planning, and thus net new spending can be attributed to prior experience with the Festival and to effective marketing and is indeed growing a national presence. The fact that this spending occurs several months after the summer high season has concluded is particularly important, as it helps make Pensacola a year-round destination that will allow business owners to invest in the assets such as hotels and restaurants that need visitors year-round to earn the revenue needed to keep them in business. It is a key step in transforming Pensacola's tourism economy from a summer industry that rolls up the sidewalks between Labor Day and Memorial Day into a business that supports year-round jobs.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? **This year's request will be used for our General Operating Support Program and cultural tourism marketing and promotion through two campaigns: Foo Foo Festival and Vacation Artfully. There is no other cultural tourism marketing program being executed in Escambia County.**

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: **The program is not a government function in Escambia County. It should be a requirement for the County to invest in the arts and provide cultural tourism marketing through a partner agency like ACE, but it is not.**

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area: **N/A**

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. **We are a Designated Local Arts Agency for Escambia County and work with Visit Pensacola to ensure the greatest and most efficient use of the TDT to market to the broadest number of prospective cultural tourists. There is no other agency doing the work we do.**

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs?

We have no employees so 100% of these funds will be used to support direct programming costs.

If Escambia County funding can only fund a portion of your request, how will you offset the difference? **We will look for an alternative funding source, scale back the programs, and/or cancel them.**

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for.

We also request funds from the City of Pensacola to support these same programs. We received $125,000 for fiscal years 2021 and 2022. Of the funds received, $100,000 support our General Operating Grant Program and $25,000 supported our Foo Foo Festival.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY21	FY22	FY23	% Change
1. Improve quality of life for residents and visitors.	N/A	N/A	N/A	%
2. Support arts and cultural destination experiences.	N/A	N/A	N/A	%
3. Improve and diversify tourism	N/A	N/A	N/A	%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY24
1. Major Grant application scores measuring individual applicant outcomes.	N/A
2. Current level of tourism in TDT collections and occupancy rates.	N/A
3. HAAS Center Report showing economic impact of programs.	N/A

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY24
1. The economic impact of Foo Foo Festival is measured by the HAAS Center at the University of West Florida	N/A
2. The effectiveness of Marketing and Advertising is measured by comparing our total impressions and click through rates with other industry participants.	N/A
3. Marketing and Advertising is measured by the trends in tourism, TDT collections and Occupancy Rates.	N/A

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year FY 2020	Current Budget Year FY 2021	Proposed Budget Year FY 2022
Contributions/Donations from Private Sources	7,000	8,500	8,000
Programmatic Income			
County Funding/Direct Contribution	944,576	1,850,158	1,897,075
County Funding by Other Source (a)			
City Funding	125,000	125,000	125,000
Local Non-Profit Funding			
State Funding	7,699.11	7,129	7,000
Federal Funding			
Memberships			
Investment Income	8	2	
Other Income (b)			
Total Income	**1,084,283**	**1,990,789**	**2,037,075**

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) **N/A**

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. **N/A**

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2020	Current Budget Year FY 2021	Proposed Budget Year FY 2022
Total Number of Staff			
Salaries and Wages			
Employee Benefits			
Professional Services	4,500	4,500	4,500
Contractual Services	660,471	500,000	470,107
Travel Expenses			
Rentals and Leases			
Communication			
Postage and Freight			
Repair and Maintenance			
Printing and Binding			
Marketing and Promotion	417,067	1,473,041	1,558,468
Fuel			
Supplies			
Event Expenses			
Capitalizable Assets for County Funding (a)			
Other Expenses (b)	3,912	2,243	4,000
Total Expenses	**1,085,950**	**1,979,784**	**2,037,075**
Net Income - (Revenue minus Expense)	**(1,667)**	**11,005**	**0**

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. **N/A**

(b) Please explain any request listed in the "Other Expenses" line item. **N/A**

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? **Fiscal Year End September 30**
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. **N/A**
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? **Difference in funds was due to checks being written and held past 9-30. Checks were not sent until the remaining fund were received.**
4. Please list the salary of the top 5 employees, names and positions of your organization.

Name	Position	Salary
N/A		

5. Please provide the total amount of cash and investments on hand. **N/A**
6. Does your organization charge fees for services? If so, provide a list of fees charged. **N/A**
7. Does your organization require background checks from volunteers and staff? **N/A**

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1. What is your agency's Strategic Plan? **N/A**
2. How many jobs were created this year over last year by zip code? **N/A**
3. What is the net cost per job created? **N/A**

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? **N/A**
2. Did your agency receive any grants? List the amount and a detailed use of the funds.

   N/A
3. Was there any increase in membership for the local chambers? **N/A**
4. What are your agency's statistics on business creation and minority businesses by zip code? **N/A**
5. Can we reduce the taxpayer subsidy? **N/A**

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Name

Secretary 3-31-23

Title Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

► Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Art Culture and Entertainment, Inc

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ► Tax Exempt, Not-for-profit Corporation

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 1

Exemption from FATCA reporting code (if any) A

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
151 W, Main Street, Suite 200

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, Fl.32502

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-			-				

or

Employer identification number

2	7	-	1	3	9	6	4	2	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ► TW Schuh Date ► 3-22-2022

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: AUG 10 2010

ART CULTURE AND ENTERTAINMENT INC
C/O DAVID M BEAR
6120 ENTERPRISE DR
PENSACOLA, FL 32505-1858

Employer Identification Number:
27-1396429
DLN:
200205004
Contact Person:
CHRIS BROWN ID# 31503
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
September 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
yes
Effective Date of Exemption:
December 2, 2009
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

ART CULTURE AND ENTERTAINMENT INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 10/01/20 **, and ending** 09/30/21

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 801 W ROMANA STREET, SUITE A

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: PENSACOLA FL 32502

D Employer identification number: 27-1396429

E Telephone number: 850-293-4822

G Gross receipts$ 1,084,283

F Name and address of principal officer:
MATT DAVIS
101 PALAFOX PLACE #988
PENSACOLA FL 32591

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2009

M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
RECEIVES STATE, COUNTY, CITY, AND PERSONAL FUNDS TO DISPERSE THROUGH AN EQUITABLE GRANTING PROCESS TO ARTS, CULTURE, AND ENTERTAINMENT ORGANIZATIONS THROUGHOUT ESCAMBIA COUNTY, FL

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**	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	15
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	**5**	0
6	Total number of volunteers (estimate if necessary)	**6**	15
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
8	Contributions and grants (Part VIII, line 1h)	561,699	1,084,275
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	102	8
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	561,801	1,084,283
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	500,000	660,471
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	29,341	425,479
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	529,341	1,085,950
19	Revenue less expenses. Subtract line 18 from line 12	32,460	-1,667

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	77,763	146,996
21	Total liabilities (Part X, line 26)	1,685	72,585
22	Net assets or fund balances. Subtract line 21 from line 20	76,078	74,411

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

▶ MATT DAVIS TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JOSHUA C. DURST	JOSHUA C. DURST			P00436839

Firm's name ▶ DURST JORDAN CPA PA — Firm's EIN ▶ 45-0529207

Firm's address ▶ 4459-B HIGHWAY 90 MILTON, FL 32571 — Phone no. 850-995-5000

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2020)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 410,000 including grants of$ 410,000) (Revenue $)

RECEIVED, ACCOUNTED FOR, AND DISBURSED GRANTS TO QUALIFIED ORGANIZATIONS PROVIDING ART AND CULTURE PROGRAMS AND ACTIVITIES AND THE GENERAL PUBLIC THROUGHOUT ESCAMBIA COUNTY, FL.

4b (Code:) (Expenses $ 668,306 including grants of$ 250,471) (Revenue $)

CULTURAL TOURISM - WHICH INCLUDES (1) AN ORGANIZED FOO FOO FEST, A 12 DAY CELEBRATION OF EXISTING AND NEW CULTURALLY CREATIVE HAPPENINGS AND EVENTS DESIGNED TO PROMOTE TOURISM IN ESCAMBIA COUNTY, FL; AND (2)A MARKETING CAMPAIGN TITLED "VACATION ARTFULLY" DESIGNED TO PROMOTE TOURISM IN THE REGION.

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses ▶ 1,078,306

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **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	0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
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?	**13a**		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI 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	15		
	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	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

MATT DAVIS 101 PALAFOX PLACE #988

PENSACOLA FL 32591 850-293-4822

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID BEAR	0.00									
DIRECTOR	0.00	X						0	0	0
(2) LIKO CRUMP	0.00									
DIRECTOR	0.00	X						0	0	0
(3) MATT DAVIS	0.00									
TREASURER	0.00	X		X				0	0	0
(4) DEAN FOSTER	0.00									
DIRECTOR	0.00	X						0	0	0
(5) MARIA V GOLDBERG	0.00									
DIRECTOR	0.00	X						0	0	0
(6) RICK HARPER	0.00									
DIRECTOR	0.00	X						0	0	0
(7) MARY HENRIQUES	0.00									
DIRECTOR	0.00	X						0	0	0
(8) MATTHEW HOFFMAN	0.00									
PRESIDENT	0.00	X		X				0	0	0
(9) LISA IHNS	0.00									
DIRECTOR	0.00	X						0	0	0
(10) HOLLY JURNOVOY	0.00									
PAST PRESIDENT	0.00	X						0	0	0
(11) THERESE MCKENZIE	0.00									
DIRECTOR	0.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) MARGIE MOORE	0.00									
DIRECTOR	0.00	X						0	0	0
(13) BOB SCHUSTER	0.00									
SECRETARY	0.00	X		X				0	0	0
(14) LORI STOREY	0.00									
DIRECTOR	0.00	X						0	0	0
(15) CAROL TANKSLEY	0.00									
DIRECTOR	0.00	X						0	0	0
1b Subtotal ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,077,275			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	7,000			
	g Noncash contributions included in lines 1a-1f	1g	$			
	h **Total.** Add lines 1a–1f		1,084,275			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		8	8		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental inc. or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales exps. 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d					
	12 **Total revenue.** See instructions		1,084,283	8	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	660,471	660,471		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	4,500		4,500	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	417,067	417,067		
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,667		1,667	
23 Insurance	2,219	768	1,451	
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 BANK CHARGES	26		26	
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	1,085,950	1,078,306	7,644	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	44,672	1	36,831
	2	Savings and temporary cash investments	21,382	2	21,389
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	10,042	4	88,776
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets	1,667	14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	77,763	16	146,996
Liabilities	17	Accounts payable and accrued expenses		17	70,900
	18	Grants payable	1,685	18	1,685
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	1,685	26	72,585
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	18,512	27	17,876
	28	Net assets with donor restrictions	57,566	28	56,535
		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	76,078	32	74,411
	33	Total liabilities and net assets/fund balances	77,763	33	146,996

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,084,283
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,085,950
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,667
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	76,078
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	74,411

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization	**Employer identification number**
ART, CULTURE, AND ENTERTAINMENT, INC.	27-1396429

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,242,498	1,514,520	1,531,417	561,699	1,084,275	5,934,409
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	1,242,498	1,514,520	1,531,417	561,699	1,084,275	5,934,409
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						5,934,409

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	1,242,498	1,514,520	1,531,417	561,699	1,084,275	5,934,409
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	67	136	1,158	102	8	1,471
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						5,935,880

12 Gross receipts from related activities, etc. (see instructions) **12** 110

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f)) **14** 99.98 %

15 Public support percentage from 2019 Schedule A, Part II, line 14 **15** 99.97 %

16a **33 1/3% support test—2020.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test—2019.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2020** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2019** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described in line 11a above?	11b		
c	A 35% controlled entity of a person described in line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			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 in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in **Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions		**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	
6	Other distributions (*describe in* ***Part VI***). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	
9	Distributable amount for 2020 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2020**	**(iii) Distributable Amount for 2020**
1	Distributable amount for 2020 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2020			
a	From 2015			
b	From 2016			
c	From 2017			
d	From 2018			
e	From 2019			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2020 distributable amount			
i	Carryover from 2015 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2020 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2020 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2021.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2016			
b	Excess from 2017			
c	Excess from 2018			
d	Excess from 2019			
e	Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2020

Name of the organization
ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number
27-1396429

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ▶ $

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: ART, CULTURE, AND ENTERTAINMENT,

Employer identification number: 27-1396429

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	VISIT PENSACOLA 1401 E GREGORY STREET PENSACOLA FL 32502	$ 855,800	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	CITY OF PENSACOLA 222 W MAIN STREET PENSACOLA FL 32502	$ 125,000	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.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization
ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number
27-1396429

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $
(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $
b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ %
- b Permanent endowment ▶ %
- c Term endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	1,084,283
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	1,084,283
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1,084,283

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	1,085,950
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	1,085,950
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	1,085,950

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE 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

2020

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) BALLET OF PENSACOLA 400 S JEFFERSON ST PENSACOLA FL 32502	59-1834099		41,807				OPERATIONS
(2) CHORAL SOCIETY OF PENSACOLA 1000 COLLEGE BLVD, RM 803 PENSACOLA FL 32504	23-7067468		7,920				OPERATIONS
(3) FIESTA OF THE FIVE FLAGS ASSOCIATIO 2121 WEST INTENDENCIA ST PENSACOLA FL 32502	59-0607987		43,110				OPERATIONS
(4) FIRST CITY ARTS CENTER 1060 NORTH GULLIEMARD ST PENSACOLA FL 32501	59-2782730		42,459				OPERATIONS
(5) JAZZ SOCIETY OF PENSACOLA 17 SOUTH PALAFOX ST PENSACOLA FL 32502	59-2528174		8,331				OPERATIONS
(6) PENSACOLA CHILDRENS CHORUS 46 E CHASE ST PENSACOLA FL 32502	59-3228889		44,135				OPERATIONS
(7) PENSACOLA LITTLE THEATER 400 S JEFFERSON ST PENSACOLA FL 32502	59-0906711		45,811				OPERATIONS
(8) PENSACOLA MESS HALL 116 N TARRAGONA ST PENSACOLA FL 32502	45-5211853		29,359				OPERATIONS
(9) PENSACOLA OPERA 75 S TARRAGONA ST PENSACOLA FL 32502	59-2387417		43,669				OPERATIONS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 19

3 Enter total number of other organizations listed in the line 1 table ▶ 0

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

2020

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) PENSACOLA SYMPHONY ORCHESTRA 205 E ZARRAGOZA ST PENSACOLA FL 32502	51-0196351		44,135				OPERATIONS
(2) GALLERY NIGHT PENSACOLA 13 PALAFOX PL PENSACOLA FL 32502	81-3980482		8,388				OPERATIONS
(3) PENSACOLA LIGHTHOUSE ASSOCIATION 2081 RADFORD BLVD PENSACOLA FL 32508	03-0584825		40,876				OPERATIONS
(4) FRIENDS OF DOWNTOWN 226 S. PALAFOX PLACE PENSACOLA FL 32502	47-3452666		67,383				FOO FOO FESTIVAL
(5) LEGAL SERVICES OF NORTH FLORIDA 2119 DELTA BLVD TALLAHASSEE FL 32303	51-0197090		15,000				FOO FOO FESTIVAL
(6) PENSACOLA LGBT FILM FESTIVAL 5324 ROWE TRL PACE FL 32571	61-1730628		9,000				FOO FOO FESTIVAL
(7) PENSACOLA LITTLE THEATER 400 S JEFFERSON ST PENSACOLA FL 32502	59-0906711		83,000				FOO FOO FESTIVAL
(8) PENSACOLA MESS HALL 116 N TARRAGONA ST PENSACOLA FL 32502	45-5211853		10,625				FOO FOO FESTIVAL
(9) PENSACOLA OPERA 75 S TARRAGONA ST PENSACOLA FL 32502	59-2387417		55,463				FOO FOO FESTIVAL

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

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

2020

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) PENSACOLA QUILTERS' GUILD 3300 W SCOTT ST #7A PENSACOLA FL 32524	59-3161839		10,000				FOO FOO FESTIVAL
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

THE ORGANIZATION DISBURSES GRANTS TO OTHER NON-PROFIT ORGANIZATIONS WHO

SPECIALIZE IN ART, CULTURE, AND ENTERTAINMENT. THESE GRANTS ARE TO BE USED

FOR THE OPERATIONS OF THESE ORGANIZATIONS. THEREFORE, ADDITIONAL MONITORING

IS NOT NECESSARY.

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ **Attach to Form 990 or 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

FORM 990 - ORGANIZATION'S MISSION

RECEIVES STATE, COUNTY, CITY, AND PERSONAL FUNDS TO DISPERSE THROUGH AN EQUITABLE GRANTING PROCESS TO ARTS, CULTURE, AND ENTERTAINMENT ORGANIZATIONS THROUGHOUT ESCAMBIA COUNTY, FL.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

FORM 990 IS REVIEWED BY TREASURER BEFORE FILED

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

UPON REQUEST

Form **990**

Two Year Comparison Report

For calendar year 2020, or tax year beginning 10/01/20 , ending 09/30/21

2019 & 2020

Name

ART, CULTURE, AND ENTERTAINMENT, INC.

Taxpayer Identification Number

27-1396429

			2019	2020	Differences
Revenue	1. Contributions, gifts, grants	1.	10,000	7,000	-3,000
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	551,699	1,077,275	525,576
	4. Program service revenue	4.			
	5. Investment income	5.	102	8	-94
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	561,801	1,084,283	522,482
Expenses	13. Grants and similar amounts paid	13.	500,000	660,471	160,471
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.			
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	5,490	4,500	-990
	19. Occupancy, rent, utilities, and maintenance	19.			
	20. Depreciation and Depletion	20.	2,000	1,667	-333
	21. Other expenses	21.	21,851	419,312	397,461
	22. **Total expenses.** Add lines 13 through 21	22.	529,341	1,085,950	556,609
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	32,460	-1,667	-34,127
Other Information	24. Total exempt revenue	24.	561,801	1,084,283	522,482
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	102	8	-94
	27. Total assets	27.	77,763	146,996	69,233
	28. Total liabilities	28.	1,685	72,585	70,900
	29. Retained earnings	29.	76,078	74,411	-1,667
	30. Number of voting members of governing body	30.	15	15	
	31. Number of independent voting members of governing body	31.	15	15	
	32. Number of employees	32.	0	0	
	33. Number of volunteers	33.	15	15	

Form **990** | **Tax Return History** | **2020**

Name: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer Identification Number: 27-1396429

	2016	2017	2018	2019	2020	2021
Contributions, gifts, grants				561,699	1,084,275	
Membership dues						
Program service revenue						
Capital gain or loss						
Investment income				102	8	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue				561,801	1,084,283	
Grants and similar amounts paid				500,000	660,471	
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation						
Professional fees				5,490	4,500	
Occupancy costs						
Depreciation and depletion				2,000	1,667	
Other expenses				21,851	419,312	
Total expenses				529,341	1,085,950	
Excess or (Deficit)				32,460	-1,667	
Total exempt revenue				561,801	1,084,283	
Total unrelated revenue						
Total excludable revenue				102	8	
Total Assets				77,763	146,996	
Total Liabilities				1,685	72,585	
Net Fund Balances				76,078	74,411	

Schedule A, Part II, Line 1(e)

Description	Amount
VISIT PENSACOL	$ 944,576
CITY OF PENSACOLA	125,000
STATE OF FLORIDA	7,699
OTHER	7,000
TOTAL	$ 1,084,275

Schedule A, Part II, Line 12 - Current year

Description	Amount
TAX-EXEMPT INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	$ 8
TOTAL	$ 8

Form **990** (Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047
2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 10/01/19 **, and ending** 09/30/20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/ terminated
☐ Amended return
☐ Application pending

C Name of organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 801 W ROMANA STREET, SUITE A

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: PENSACOLA FL 32502

D Employer identification number: 27-1396429

E Telephone number: 850-293-4822

G Gross receipts$: 561,801

F Name and address of principal officer:
MATT DAVIS
101 PALAFOX PLACE #988
PENSACOLA FL 32591

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2009

M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
RECEIVES STATE, COUNTY, CITY, AND PERSONAL FUNDS TO DISPERSE THROUGH AN EQUITABLE GRANTING PROCESS TO ARTS, CULTURE, AND ENTERTAINMENT ORGANIZATIONS THROUGHOUT ESCAMBIA COUNTY, FL

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	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	15
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,531,417	561,699
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,158	102
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,532,575	561,801
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	881,396	500,000
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	637,798	29,341
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,519,194	529,341
19	Revenue less expenses. Subtract line 18 from line 12	13,381	32,460

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	45,303	77,763
21	Total liabilities (Part X, line 26)	1,685	1,685
22	Net assets or fund balances. Subtract line 21 from line 20	43,618	76,078

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

▶ MATT DAVIS TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JOSHUA C. DURST	JOSHUA C. DURST	02/25/21		P00436839

Firm's name ▶ DURST JORDAN CPA PA — Firm's EIN ▶ 45-0529207

Firm's address ▶ 4459-B HIGHWAY 90 MILTON, FL 32571 — Phone no. 850-995-5000

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.
DAA

Form **990** (2019)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 500,000 including grants of$ 500,000) (Revenue $)

RECEIVED, ACCOUNTED FOR, AND DISBURSED GRANTS TO QUALIFIED ORGANIZATIONS PROVIDING ART AND CULTURE PROGRAMS AND ACTIVITIES AND THE GENERAL PUBLIC THROUGHOUT ESCAMBIA COUNTY, FL.

4b (Code:) (Expenses $ 20,400 including grants of$) (Revenue $)

CULTURAL TOURISM - WHICH INCLUDES (1) AN ORGANIZED FOO FOO FEST, A 12 DAY CELEBRATION OF EXISTING AND NEW CULTURALLY CREATIVE HAPPENINGS AND EVENTS DESIGNED TO PROMOTE TOURISM IN ESCAMBIA COUNTY, FL; AND (2)A MARKETING CAMPAIGN TITLED "VACATION ARTFULLY" DESIGNED TO PROMOTE TOURISM IN THE REGION.

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses ▶ 520,400

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	**1**	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	**2**	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	**3**		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	**4**		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	**5**		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	**6**		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	**7**		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	**8**		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	**9**		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	**10**		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	**11a**		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	**11b**		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	**11c**		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	**11d**		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	**11e**		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	**11f**		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	**12a**	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	**12b**		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**13**		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	**14a**		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	**14b**		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	**15**		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	**16**		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	**17**		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	**18**		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	**19**		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **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	0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
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?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI 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	15		
	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	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

MATT DAVIS **101 PALAFOX PLACE #988**

PENSACOLA **FL 32591** **850-293-4822**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID BEAR	1.00									
DIRECTOR	0.00	X						0	0	0
(2) LIKO CRUMP	1.00									
DIRECTOR	0.00	X						0	0	0
(3) MATT DAVIS	5.00									
TREASURER	0.00	X		X				0	0	0
(4) DEAN FOSTER	1.00									
DIRECTOR	0.00	X						0	0	0
(5) MARIA V GOLDBERG	1.00									
DIRECTOR	0.00	X						0	0	0
(6) RICK HARPER	1.00									
DIRECTOR	0.00	X						0	0	0
(7) MATTHEW HOFFMAN	2.00									
PRESIDENT ELECT	0.00	X		X				0	0	0
(8) LISA IHNS	1.00									
DIRECTOR	0.00	X						0	0	0
(9) HOLLY JURNOVOY	2.00									
PRESIDENT	0.00	X		X				0	0	0
(10) THERESE MCKENZIE	1.00									
DIRECTOR	0.00	X						0	0	0
(11) MARGIE MOORE	1.00									
DIRECTOR	0.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) BOB SCHUSTER	1.00									
SECRETARY	0.00	X		X				0	0	0
(13) LORI STOREY	1.00									
DIRECTOR	0.00	X						0	0	0
(14) CAROL TANKSLEY	1.00									
DIRECTOR	0.00	X						0	0	0
(15) SCOTT WARREN	1.00									
DIRECTOR	0.00	X						0	0	0
1b Subtotal ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	551,699				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	10,000				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a–1f ▶			561,699			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f ▶						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			102	102		
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss) ▶						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss) ▶						
	8a Gross income from fundraising events (not including $ ... of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d ▶						
	12 **Total revenue.** See instructions ▶			561,801	102	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	500,000	500,000		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	5,490		5,490	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	20,400	20,400		
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,000		2,000	
23 Insurance	1,451		1,451	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	529,341	520,400	8,941	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	18,905	1	44,672
	2	Savings and temporary cash investments	21,280	2	21,382
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	10,042
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	1,451	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets	3,667	14	1,667
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	45,303	16	77,763
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable	1,685	18	1,685
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	1,685	26	1,685
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	17,351	27	18,512
	28	Net assets with donor restrictions	26,267	28	57,566
		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	43,618	32	76,078
	33	Total liabilities and net assets/fund balances	45,303	33	77,763

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	561,801
2	Total expenses (must equal Part IX, column (A), line 25)	2	529,341
3	Revenue less expenses. Subtract line 2 from line 1	3	32,460
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	43,618
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	76,078

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number 27-1396429

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,281,631	1,242,498	1,514,520	1,531,417	561,699	6,131,765
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	1,281,631	1,242,498	1,514,520	1,531,417	561,699	6,131,765
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						6,131,765

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	1,281,631	1,242,498	1,514,520	1,531,417	561,699	6,131,765
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	79	67	136	1,158	102	1,542
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						6,133,307

12	Gross receipts from related activities, etc. (see instructions)	12	102
13	**First five 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 2019 (line 6, column (f) divided by line 11, column (f))	14	99.97%
15	Public support percentage from 2018 Schedule A, Part II, line 14	15	99.97%
16a	**33 1/3% support test—2019.** 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—2018.** 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—2019.** 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—2018.** 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five 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 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2019.** 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—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) 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 12a or 12b in Part I, answer (b) and (c) 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 (b) and (c) below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

- a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer (a) and (b) below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) 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 (a) and (b) 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? *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 1-1/2% 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 .035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	**1**	
2 Enter 85% of line 1.	**2**	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	**3**	
4 Enter greater of line 2 or line 3.	**4**	
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9	Distributable amount for 2019 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
c	From 2016			
d	From 2017			
e	From 2018			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI**. See instructions.			
7	**Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2015			
b	Excess from 2016			
c	Excess from 2017			
d	Excess from 2018			
e	Excess from 2019			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2019

Name of the organization
ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number
27-1396429

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 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ▶ $

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer “No” on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
ART, CULTURE, AND ENTERTAINMENT,

Employer identification number
27-1396429

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	VISIT PENSACOLA 1401 E GREGORY STREET PENSACOLA FL 32502	$ 420,400	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	CITY OF PENSACOLA 222 W MAIN STREET PENSACOLA FL 32502	$ 125,000	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.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number
27-1396429

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $
(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $
b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ %
- b Permanent endowment ▶ %
- c Term endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	561,801
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	561,801
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	561,801

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	529,341
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	529,341
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	529,341

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE 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

2019

Open to Public Inspection

Name of the organization: **ART, CULTURE, AND ENTERTAINMENT, INC.**

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) BALLET OF PENSACOLA 400 S JEFFERSON ST PENSACOLA FL 32502	59-1834099		58,282				OPERATIONS
(2) CHORAL SOCIETY OF PENSACOLA 1000 COLLEGE BLVD, RM 803 PENSACOLA FL 32504	23-7067468		9,646				OPERATIONS
(3) FIESTA OF THE FICE FLAGS ASSOCIATIO 2121 WEST INTENDENCIA ST PENSACOLA FL 32502	59-0607987		61,750				OPERATIONS
(4) FIRST CITY ARTS CENTER 1060 NORTH GULLIEMARD ST PENSACOLA FL 32501	59-2782730		60,429				OPERATIONS
(5) JAZZ SOCEITY OF PENSACOLA 17 SOUTH PALAFOX ST PENSACOLA FL 32502	59-2528174		17,610				OPERATIONS
(6) PENSACOLA CHILDRENS CHORUS 46 E CHASE ST PENSACOLA FL 32502	59-3228889		60,264				OPERATIONS
(7) PENSACOLA LITTLE THEATER 400 S JEFFERSON ST PENSACOLA FL 32502	59-0906711		64,226				OPERATIONS
(8) PENSACOLA MESS HALL 116 N TARRAGONA ST PENSACOLA FL 32502	45-5211853		40,332				OPERATIONS
(9) PENSACOLA OPERA 75 S TARRAGONA ST PENSACOLA FL 32502	59-2387417		63,236				OPERATIONS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 10

3 Enter total number of other organizations listed in the line 1 table ▶ 10

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

2019

Open to Public Inspection

Name of the organization **ART, CULTURE, AND ENTERTAINMENT, INC.**

Employer identification number 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) PENSACOLA SYMPHONY ORCHESTRA 205 E ZARRAGOZA ST PENSACOLA FL 32502	51-0196351		64,225				OPERATIONS
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

THE ORGANIZATION DISBURSES GRANTS TO OTHER NON-PROFIT ORGANIZATIONS WHO

SPECIALIZE IN ART, CULTURE, AND ENTERTAINMENT. THESE GRANTS ARE TO BE USED

FOR THE OPERATIONS OF THESE ORGANIZATIONS. THEREFORE, ADDITIONAL MONITORING

IS NOT NECESSARY.

SCHEDULE O (Form 990 or 990-EZ)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Go to *www.irs.gov/Form990* for the latest information.	2019 Open to Public Inspection

Name of the organization	Employer identification number
ART, CULTURE, AND ENTERTAINMENT, INC.	27-1396429

FORM 990 - ORGANIZATION'S MISSION

RECEIVES STATE, COUNTY, CITY, AND PERSONAL FUNDS TO DISPERSE THROUGH AN EQUITABLE GRANTING PROCESS TO ARTS, CULTURE, AND ENTERTAINMENT ORGANIZATIONS THROUGHOUT ESCAMBIA COUNTY, FL.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

FORM 990 IS MADE AVAILABLE FOR REVIEW AT BOARD MEETINGS

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

UPON REQUEST

ART, CULTURE AND ENTERTAINMENT, INC.

AUDITED FINANCIAL STATEMENTS

YEARS ENDED SEPTEMBER 30, 2021 AND 2020

DURST JORDAN, CPA, PA

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets and Liabilities	3
Statements of Changes in Net Assets	4
Statements of Functional Expenses	5
Statements of Cash Flows	6
Notes to Financial Statements	7
Supplementary Information:	
Summary of Cash Receipts and Disbursements	11

4459-B Hwy. 90
Pace, Florida 32571
Phone: (850) 995-5000
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Art, Culture and Entertainment, Inc.

Opinion

We have audited the accompanying financial statements of Art, Culture and Entertainment, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2021 and 2020, and the related statements of changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Art, Culture and Entertainment, Inc. as of September 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Art, Culture and Entertainment, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Art, Culture and Entertainment, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional

omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Art, Culture and Entertainment, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Art, Culture and Entertainment, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The summary of cash receipts and disbursements on page 11 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the summary of cash receipts and disbursements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Durst & Jordan CPA, PA

Pace, FL
March 17, 2022

Art, Culture and Entertainment, Inc.
Statements of Net Assets and Liabilities
As of September 30, 2021 and 2020

ASSETS

	2021	2020
Current Assets		
Cash - unrestricted	$ -	$ 6,803
Cash - restricted	58,220	59,251
Total cash	58,220	66,054
Accounts receivable	88,776	10,042
Total current assets	146,996	76,096
Non-current Assets		
Website design, net of amortization of $6,000 and $4,333	-	1,667
Total non-current assets	-	1,667
Total Assets	$ 146,996	$ 77,763

LIABILITIES AND NET ASSETS

Current Liabilities		
Program services payable	$ 1,685	$ 1,685
Checks written in excess of cash	70,900	-
Total current liabilities	72,585	1,685
Total Liabilities	72,585	1,685
Net Assets		
Net assets without donor restrictions	17,876	18,512
Net assets with donor restrictions	56,535	57,566
Total Net Assets	74,411	76,078
Total Liabilities & Net Assets	$ 146,996	$ 77,763

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Changes in Net Assets
For the years ended September 30, 2021 and 2020

	2021			
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	**2020**
Contributions				
Public funding - grants	$ -	$ 1,077,275	$ 1,077,275	$ 551,699
Private funding	7,000	-	7,000	10,000
Net assets released from restrictions	1,078,306	(1,078,306)	-	-
Total contributions	1,085,306	(1,031)	1,084,275	561,699
Expenses				
Awards and grants	410,000	-	410,000	500,000
Cultural tourism expenses	668,306	-	668,306	20,400
General and administrative expenses	7,644	-	7,644	8,941
Total expenses	1,085,950	-	1,085,950	529,341
Net Contributions (Expenses)	(644)	(1,031)	(1,675)	32,358
Other Income				
Interest income	8	-	8	102
Total other income	8	-	8	102
Change in Net Assets	(636)	(1,031)	(1,667)	32,460
Net Assets - Beginning of Period	18,512	57,566	76,078	43,618
Net Assets - End of Period	$ 17,876	$ 56,535	$ 74,411	$ 76,078

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Functional Expenses
For the years ended September 30, 2021 and 2020

	Program Services			Supporting Services	Total Expenses
	Awards and Grants	Cultural Tourism	Total Program Services	General and Administrative	**2021**
Advertising and marketing	$ -	$ 367,067	$ 367,067	$ -	$ 367,067
Bank service charges	-	-	-	26	26
Amortization of website	-	-	-	1,667	1,667
Audit and tax fees	-	-	-	4,500	4,500
Awards and grants	410,000	-	410,000	-	410,000
Festival grant program	-	250,471	250,471	-	250,471
Insurance	-	768	768	1,451	2,219
Public relations	-	50,000	50,000	-	50,000
	$ 410,000	$ 668,306	$ 1,078,306	$ 7,644	$ 1,085,950

	Awards and Grants	Cultural Tourism	Total Program Services	General and Administrative	**2020**
Advertising and marketing	$ -	$ 20,400	$ 20,400	$ -	$ 20,400
Amortization of website	-	-	-	2,000	2,000
Audit and tax fees	-	-	-	5,490	5,490
Awards and grants	500,000	-	500,000	-	500,000
Insurance	-	-	-	1,451	1,451
	$ 500,000	$ 20,400	$ 520,400	$ 8,941	$ 529,341

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Cash Flows
For the years ended September 30, 2021 and 2020

	2021	2020
Cash Flows from Operating Activites		
Change in net assets	$ (1,667)	$ 32,460
Adjustments to reconcile change in net assets to net cash from operating activities:		
Amortization of website	1,667	2,000
Changes in operating assets and liabilities:		
Accounts receivable	(78,734)	(10,042)
Prepaid expenses	-	1,451
Program services payable	-	-
Net cash from operating activities	(78,734)	25,869
Cash Flows from Financing Activites		
Checks written in excess of cash	70,900	-
Net cash from financing activities	70,900	-
Net Change in Cash	(7,834)	25,869
Cash - Beginning of Period	66,054	40,185
Cash - End of Period	$ 58,220	$ 66,054

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

Art, Culture and Entertainment, Inc. (ACE), is a non-profit organization organized exclusively for charitable and educational purposes, including for such purposes, the making of distributions to art institutions, cultural events, and community entertainment organizations that have been in existence for at least 24 months and qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue code or to Florida Non-Profits with the primary location in Escambia County, FL. ACE will receive federal, state, county, city, and personal funds to disperse through an equitable granting process to arts, culture, and entertainment organizations.

B. Basis of Accounting and Presentation

The accompanying financial statements of Art, Culture and Entertainment, Inc. have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset categories are as follows:

Net assets without donor restrictions – The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investments, contingencies, purchases or construction of fixed assets, or other uses. Some governing boards may delegate decisions to internal management. Such designations are considered to be included in board-designated net assets.

Net assets with donor restrictions - The part of net assets of a not-for-profit that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants). Some donors impose restrictions that are temporary in nature or purpose restricted. Other donors impose restrictions that are perpetual in nature that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. Purpose restricted net assets are deemed to be restricted for the donor-specified purpose by explicit donor stipulation. In addition, investment returns from net assets that are perpetual in nature or purpose restricted are classified as net assets with donor restrictions until appropriated for expenditure. Once appropriated, purpose restricted assets are released to net assets without donor restrictions. The Organization did not have any restricted net assets that were perpetual in nature for the years presented.

C. Cash and Cash Equivalents

Cash and cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. Carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Contributions Receivable

Contributions receivable are stated at the amount management expects to collect from outstanding balances. ACE uses the direct write-off method to write-off bad debts.

E. Contributions

Contributions are recognized in the period received or pledged unconditionally. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for a specific purpose or time period are reported as with donor restrictions. Amounts required to be maintained in perpetuity by the donor are reported as with donor restrictions and disclosed as perpetual. A donor restriction expires when a time restriction ends or when the purpose for which it was intended is satisfied. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and are reported in the Statement of Activities as net assets released from restrictions.

F. Accounting for Capital Assets

Capital assets are recorded at historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Donated capital assets are to be capitalized at estimated fair market value on the date donated. The minimum capitalization threshold is any individual item with a total cost greater than $250 and a useful life of one year or more.

Depreciation and/or amortization will be provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Computer Programs/Website Design	3 – 5 years
Furniture & Fixtures	5 – 7 years
Office Equipment	5 – 7 years

G. Contributed Services

The directors of the Board have made significant contributions of their time to run the operations of the organization. The value of the contributed time is not reflected in the financial statements because these services did not create or enhance a nonfinancial asset nor did they require specialized skills that would need to be purchased if not donated.

H. Advertising and Marketing Costs

Advertising and marketing costs are expensed as incurred. Advertising and marketing expense amounted to $367,067 and $20,400 for the years ended September 30, 2021 and 2020, respectively.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Income Taxes

The Organization is exempt from payment of income taxes under Section 50l(c)(3) of the Internal Revenue Code as a nonprofit organization. Therefore, no provision for income taxes has been made in the accompanying financial statements. The Organization is required to file a Form 990 to the Internal Revenue Service.

J. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

K. Subsequent Events

ACE has evaluated events and transactions that occurred between September 30, 2021 and March 17, 2022, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

L. Functional Expense Allocation

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Changes in Net Assets. Expenses directly related to a program or supporting services are charged to that program or supporting service.

M. Recent Accounting Pronouncements

Revenue recognition: On October 1, 2020, the Organization adopted ASU 2014-09, *Revenue from Contracts with Customers (Topic 606),* which is effective for annual reporting periods beginning after December 15, 2019. The new revenue recognition guidance requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The guidance requires an entity to follow a five-step model to (a) identify the contract(s) with a customer, (b) identify the performance obligations in the contract, (c) determine the transaction price, (d) allocate the transaction price to the performance obligations in the contract, and (e) recognize revenue when (or as) the entity satisfies a performance obligation.

NOTE 2 – CASH

At September 30, 2021 and 2020, ACE held deposits in the bank of $399,057 and $66,053 (before outstanding checks and deposits in transit). However, several checks were written on September 30, 2021 that were held until October and November 2021 resulting in negative cash. Checks written in excess of cash totaled $70,900.

NOTE 2 – CASH (CONTINUED)

Cash is restricted for the following purposes as of September 30, 2021:

Private donor contributions for cultural tourism	$	23,594
City of Pensacola for cultural tourism marketing		25,000
Visit Pensacola for cultural marketing and events		1,270
State license plate fund		6,671
Returned Foo Foo grant funds		1,685
Restricted cash	$	58,220

NOTE 3 – CONCENTRATIONS

ACE received approximately 99% and 98% of its funding from public funds for the years ended September 30, 2021 and 2020, respectively. This public funding represents a significant portion of ACE's annual operating revenue. ACE has been approved to receive funding from all agencies for the year ended September 30, 2022. There is no significant doubt about the entity's ability to continue as a going concern for the immediate fiscal year.

NOTE 4 – DONOR RESTRICTED NET ASSETS

Net assets with donor restrictions as of September 30, 2021 and 2020 are as follows:

		2021		2020
Cultural tourism marketing	$	49,864	$	48,594
State license plate fund		6,671		8,972
Net assets with donor restrictions	$	56,535	$	57,566

ACE received $7,699 for the year ended September 30, 2021 from the State of Florida as the local arts agency recognized by Escambia County, FL to receive the county's share of the Florida Arts Specialty License Plate Fund. These funds are required to be distributed to qualifying organizations who meet the criteria described in Note 1 (A) above. ACE distributed $10,000 in state funds for the fiscal year. The amount that remains restricted under this program totaled $6,671 and $8,972 at September 30, 2021 and 2020, respectively.

NOTE 5 – AVAILABILITY OF FINANCIAL ASSETS

As of September 30, 2021, the Organization had no unrestricted cash. Checks of $70,900 were written in excess of cash. Financial assets available for general use within one year of the balance sheet date totaled $76,096.

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

SUPPLEMENTARY INFORMATION

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2021 and 2020

	2021	2020
Cash Receipts (Contributions)		
Public Funding		
Visit Pensacola	$ 855,800	$ 420,400
City of Pensacola	125,000	125,000
State of Florida	7,699	6,299
Total public funding	988,499	551,699
Private Funding		
Private contributions	7,000	10,000
Total private funding	7,000	10,000
Other Cash Receipts		
Interest from banks	8	102
Total other cash receipts	8	102
Total Cash Receipts	995,507	561,801
Cash Disbursements (Awards and Grants)		
Ballet of Pensacola	41,807	58,282
Choral Society of Pensacola	7,920	9,646
Fiesta of Five Flags	43,110	61,750
First City Arts Center	42,459	60,429
Gallery Night Pensacola	8,388	-
Jazz Society of Pensacola	8,331	17,610
Pensacola Bay Concert Band	5,000	-
Pensacola Children's Chorus	44,135	60,264
Pensacola Lighthouse Association	40,876	-
Pensacola Little Theater	45,811	64,226
Pensacola Mess Hall	29,359	40,332
Pensacola Opera	43,669	63,236
Pensacola Symphony Orchestra	44,135	64,225
Visual Arts Association	5,000	-
Total Awards and Grants	410,000	500,000
Cash Disbursements (FooFoo Festival)		
Festival grant program:		
Friends of Downtown	67,383	-
Legal Services of North Florida, Inc.	15,000	-
Pensacola LGBT Film Festival	9,000	-
Pensacola Little Theatre	83,000	-

(Continued on next page)

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2021 and 2020
(Continued)

	2021	2020
Festival grant program (continued):		
Pensacola Mess Hall	$ 10,625	$ -
Pensacola Opera	55,463	-
Pensacola Quilters' Guild	10,000	-
Total Foo Foo grant program	250,471	-
Advertising and marketing	367,067	5,000
Insurance	768	-
Public relations	50,000	-
Total Foo Foo Festival	668,306	5,000
Cash Disbursements (Vacation Artfully)		
Advertising and marketing	-	15,400
Total Vacation Artfully	-	15,400
Cash Disbursements (General and Admin.)		
Bank service charges	26	-
Insurance	1,451	-
Professional fees	4,500	5,490
Total General and Administrative	5,977	5,490
Total Cash Disbursements	1,084,283	525,890
Net Cash Receipts Over Disbursements	$ (88,776)	$ 35,911
Accounts receivable	88,776	-
Change in prepaid expenses	-	(1,451)
Amortization of website design	(1,667)	(2,000)
Change in Net Assets	$ (1,667)	$ 32,460

See Independent Auditor's Report on Supplementary Information.

ART, CULTURE AND ENTERTAINMENT, INC.

AUDITED FINANCIAL STATEMENTS

YEARS ENDED SEPTEMBER 30, 2020 AND 2019

DURST JORDAN, CPA, PA

DRAFT

ART, CULTURE, AND ENTERTAINMENT, INC

AUDITED FINANCIAL STATEMENTS

YEARS ENDED SEPTEMBER 30, 2019 AND 2018

DURST JORDAN, CPA, PA

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets and Liabilities	3
Statements of Changes in Net Assets	4
Statements of Functional Expenses	5
Statements of Cash Flows	6
Notes to Financial Statements	7
Supplementary Information:	
Summary of Cash Receipts and Disbursements	12

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Art, Culture and Entertainment, Inc.

We have audited the accompanying financial statements of Art, Culture and Entertainment, Inc. (a nonprofit organization), which comprise the statements of net assets and liabilities as of September 30, 2019 and 2018, and the related statements of changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets and liabilities of Art, Culture and Entertainment, Inc. as of September 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The summary of cash receipts and disbursements on page 12 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the summary of cash receipts and disbursements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Durst Jordan CPA PA

Durst Jordan, CPA, PA
February 14, 2020

ACCOUNTING & TAX
CERTIFIED PUBLIC ACCOUNTANTS, P.A.
DURST & JORDAN

Art, Culture and Entertainment, Inc.
Statements of Net Assets and Liabilities
As of September 30, 2019 and 2018

Assets

	2019	2018
Current Assets		
Cash - unrestricted	$ 12,233	$ 1,019
Cash - restricted	27,952	23,594
Total cash	40,185	24,613
Prepaid expenses	1,451	1,451
Total current assets	41,636	26,064
Non-current Assets		
Website design, net of amortization of $2,333 and $333	3,667	5,667
Total non-current assets	3,667	5,667
Total Assets	$ 45,303	$ 31,731

Liabilities and Net Assets

Current Liabilities		
Program services payable	$ 1,685	$ 1,494
Total current liabilities	1,685	1,494
Total Liabilities	1,685	1,494
Net Assets		
Net assets without donor restrictions	17,351	4,330
Net assets with donor restrictions	26,267	25,907
Total Net Assets	43,618	30,237
Total Liabilities & Net Assets	$ 45,303	$ 31,731

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Changes in Net Assets
For the years ended September 30, 2019 and 2018

	2019			
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	**2018**
Contributions				
Public funding - grants	$ -	$ 1,525,917	$ 1,525,917	$ 1,505,520
Private funding	5,500	-	5,500	9,000
Net assets released from restrictions	1,525,557	(1,525,557)	-	-
Total contributions	1,531,057	360	1,531,417	1,514,520
Expenses				
Awards and grants	516,156	-	516,156	481,069
Cultural tourism expenses	994,101	-	994,101	1,040,197
General and administrative expenses	8,937	-	8,937	5,962
Total expenses	1,519,194	-	1,519,194	1,527,228
Net Contributions (Expenses)	11,863	360	12,223	(12,708)
Other Income				
Interest income	1,158	-	1,158	136
Total other income	1,158	-	1,158	136
Change in Net Assets	13,021	360	13,381	(12,572)
Net Assets - Beginning of Period	4,330	25,907	30,237	42,809
Net Assets - End of Period	$ 17,351	$ 26,267	$ 43,618	$ 30,237

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Functional Expenses
For the years ended September 30, 2019 and 2018

	Program Services			Supporting Services	Total Expenses	
	Awards and Grants	Cultural Tourism	Total Program Services	General and Administrative	2019	2018
Advertising and marketing	$ -	$ 612,392	$ 612,392	$ -	$ 612,392	$ 687,453
Amortization of website	-	-	-	2,000	2,000	333
Audit and tax fees	-	-	-	5,436	5,436	5,488
Awards and grants	516,156	-	516,156	-	516,156	481,069
Bank service charges	-	-	-	-	-	18
Economic impact study	-	15,000	15,000	-	15,000	30,050
Festival grant program	-	365,240	365,240	-	365,240	303,593
Insurance	-	1,469	1,469	1,451	2,920	1,575
Licenses	-	-	-	50	50	61
Public relations	-	-	-	-	-	17,526
Supplies	-	-	-	-	-	62
	$ 516,156	$ 994,101	$ 1,510,257	$ 8,937	$ 1,519,194	$ 1,527,228

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Cash Flows
For the years ended September 30, 2019 and 2018

	2019	2018
Cash Flows from Operating Activites		
Change in net assets	$ 13,381	$ (12,572)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Amortization of website	2,000	333
Changes in operating assets and liabilities:		
Prepaid expenses	-	(1,451)
Deferred revenue	-	(104,599)
Tourism payable	-	(47,036)
Program services payable	191	(10,930)
Net cash from operating activities	15,572	(176,255)
Cash Flows from Investing Activites		
Website design	-	(6,000)
Net cash from investing activities	-	(6,000)
Net Change in Cash	15,572	(182,255)
Cash - Beginning of Period	24,613	206,868
Cash - End of Period	$ 40,185	$ 24,613

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

Art, Culture and Entertainment, Inc. (ACE), is a non-profit organization organized exclusively for charitable and educational purposes, including for such purposes, the making of distributions to art institutions, cultural events, and community entertainment organizations that have been in existence for at least 24 months and qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue code or to Florida Non-Profits with the primary location in Escambia County, FL. ACE will receive federal, state, county, city, and personal funds to disperse through an equitable granting process to arts, culture, and entertainment organizations.

B. Basis of Accounting and Presentation

The accompanying financial statements of Art, Culture and Entertainment, Inc. have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset categories are as follows:

Net assets without donor restrictions – The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investments, contingencies, purchases or construction of fixed assets, or other uses. Some governing boards may delegate decisions to internal management. Such designations are considered to be included in board-designated net assets.

Net assets with donor restrictions - The part of net assets of a not-for-profit that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants). Some donors impose restrictions that are temporary in nature or purpose restricted. Other donors impose restrictions that are perpetual in nature that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. Purpose restricted net assets are deemed to be restricted for the donor-specified purpose by explicit donor stipulation. In addition, investment returns from net assets that are perpetual in nature or purpose restricted are classified as net assets with donor restrictions until appropriated for expenditure. Once appropriated, purpose restricted assets are released to net assets without donor restrictions. The Organization did not have any restricted net assets that were perpetual in nature for the years presented.

C. Cash and Cash Equivalents

Cash and cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. Carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Contributions Receivable

Contributions receivable are stated at the amount management expects to collect from outstanding balances. ACE uses the direct write-off method to write-off bad debts. Bad debt expense totaled $-0- for the years ended September 30, 2019 and 2018.

E. Contributions

Contributions are recognized in the period received or pledged unconditionally. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for a specific purpose or time period are reported as with donor restrictions. Amounts required to be maintained in perpetuity by the donor are reported as with donor restrictions and disclosed as perpetual. A donor restriction expires when a time restriction ends or when the purpose for which it was intended is satisfied. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and are reported in the Statement of Activities as net assets released from restrictions.

F. Accounting for Capital Assets

Capital assets are recorded at historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Donated capital assets are to be capitalized at estimated fair market value on the date donated. The minimum capitalization threshold is any individual item with a total cost greater than $250 and a useful life of one year or more.

Depreciation and/or amortization will be provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Computer Programs/Website Design	3 – 5 years
Furniture & Fixtures	5 – 7 years
Office Equipment	5 – 7 years

G. Contributed Services

The directors of the Board have made significant contributions of their time to run the operations of the organization. The value of the contributed time is not reflected in the financial statements because these services did not create or enhance a nonfinancial asset nor did they require specialized skills that would need to be purchased if not donated.

H. Advertising and Marketing Costs

Advertising and marketing costs are expensed as incurred. Advertising and marketing expense amounted to $612,392 and $687,453 for the years ended September 30, 2019 and 2018, respectively.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Income Taxes

The Organization is exempt from payment of income taxes under Section 50l(c)(3) of the Internal Revenue Code as a nonprofit organization. Therefore, no provision for income taxes has been made in the accompanying financial statements. The Organization is required to file a Form 990 to the Internal Revenue Service.

J. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

K. Subsequent Events

ACE has evaluated events and transactions that occurred between September 30, 2019 and February 14, 2020, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

L. Functional Expense Allocation

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Changes in Net Assets. Expenses directly related to a program or supporting services are charged to that program or supporting service.

M. Recent Accounting Pronouncements

Not-for-profit changes: In August 2016, the FASB issued ASU 2016-14 to make targeted improvements to the not-for-profit financial reporting model, including changes in how a not-for-profit organization classifies its net assets, as well as the information it presents in financial statements and notes about its liquidity, financial performance, and cash flows. The amendments are effective for the Organization for fiscal years beginning after December 15, 2017. The Organization has implemented the new guidance in these financial statements. Prior year reclassifications were made to conform to current year presentation. There was no effect on the change in net assets.

Revenue recognition: In the 2019-2020 fiscal year, the Organization will be required to adopt ASU 2014-09, *Revenue from Contracts with Customers (Topic 606),* which is effective for annual reporting periods beginning after December 15, 2018. The new revenue recognition guidance requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The guidance requires an entity to follow a five-step model to (a) identify the contract(s) with a customer, (b) identify the performance obligations in the contract, (c) determine the transaction price, (d) allocate the transaction price to the performance obligations in the contract, and (e) recognize revenue when (or as) the entity satisfies a performance obligation. The effects of this change on the Organization's financial statements have not yet been determined.

NOTE 2 – CASH

At September 30, 2019 and 2018, the banks held deposits of $124,983 and $81,017 (before outstanding checks and deposits in transit). ACE held $21,280 in a money market account and the remaining amounts were held in checking.

Cash is restricted for the following purposes as of September 30, 2019:

Private donor contributions for cultural tourism	$	23,594
State license plate fund		2,673
Returned Foo Foo grant funds		1,685
Restricted cash	$	27,952

See net assets with donor restrictions at Note 5 for more information.

NOTE 3 – NONCASH INVESTING, FINANCING, AND CAPITAL ACTIVITIES

There were no non-cash investing, financing, or capital activities during the years ended September 30, 2019 and 2018.

NOTE 4 – CONCENTRATIONS

ACE received approximately 99% of its funding from public funds for the years ended September 30, 2019 and 2018. This public funding represents a significant portion of ACE's annual operating revenue. ACE has been approved to receive funding from all agencies for the year ended September 30, 2020. There is no significant doubt about the entity's ability to continue as a going concern for the immediate fiscal year.

NOTE 5 – DONOR RESTRICTED NET ASSETS

Net assets with donor restrictions as of September 30, 2019 and 2018 are as follows:

		2019		**2018**
Private donor contributions	$	23,594	$	23,594
State license plate fund		2,673		2,313
Net assets with donor restrictions	$	26,267	$	25,907

Private donor contributions are considered purpose restricted for cultural tourism by explicit donor stipulation.

NOTE 5 – DONOR RESTRICTED NET ASSETS (CONTINUED)

ACE received $6,756 for the year ended September 30, 2019 from the State of Florida as the local arts agency recognized by Escambia County, FL to receive the county's share of the Florida Arts Specialty License Plate Fund. These funds are required to be distributed to qualifying organizations who meet the criteria described in Note 1 (A) above. ACE distributed $6,396 in state funds for the fiscal year. The amount that remains restricted under this program totaled $2,673 and $2,313 at September 30, 2019 and 2018, respectively.

NOTE 6 – AVAILABILITY OF FINANCIAL ASSETS

As of September 30, 2019, the Organization's unrestricted cash balance of $12,233 represents the financial assets available for general use within one year of the balance sheet date.

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

SUPPLEMENTARY INFORMATION

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2019 and 2018

	2019	2018
Cash Receipts (Contributions)		
Public Funding		
Visit Pensacola	$ 1,394,161	$ 1,270,872
City of Pensacola	125,000	125,000
State of Florida	6,756	6,069
Grants returned	190	-
Total public funding	1,526,107	1,401,941
Private Funding		
Private contributions	5,500	8,000
Total private funding	5,500	8,000
Other Cash Receipts		
Interest from banks	1,158	136
Total other cash receipts	1,158	136
Total Cash Receipts	1,532,765	1,410,077
Cash Disbursements (Awards and Grants)		
Ballet of Pensacola	55,022	51,979
Choral Society of Pensacola	17,785	8,096
DansArtery	-	5,000
Fiesta of Five Flags	56,107	53,156
First City Arts Center	55,189	52,738
Jazz Society of Pensacola	21,735	11,869
Pensacola Bay Concert Band	-	5,000
Pensacola Children's Chorus	55,117	52,359
Pensacola Civic Band	5,000	5,000
Pensacola Community Music School	5,000	-
Pensacola Lighthouse Association	54,211	49,798
Pensacola Little Theater	51,929	53,307
Pensacola Mess Hall	39,363	33,376
Pensacola Opera	47,177	52,833
Pensacola Quilters' Guild	5,000	-
Pensacola Symphony Orchestra	47,521	55,489
Southern Teen Shakespeare	-	2,000
Total Awards and Grants	516,156	492,000

(Continued on next page)

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2019 and 2018
(Continued)

	2019	2018
Cash Disbursements (FooFoo Festival)		
Festival grant program:		
African American Heritage Society, Inc.	$ -	$ 7,000
Ashton Howard Fine Art, LLC.	-	4,500
Choral Society of Pensacola	10,217	10,000
DIB/Artel Gallery	95,625	-
Eventity, Inc., dba Pensacola EggFest	-	10,000
First City Arts Center	79,398	10,000
Japan America Society	-	10,000
Jazz Society of Pensacola	35,000	10,000
Lamplighters, Inc.	98,500	10,000
Legal Services of North Florida, Inc.	10,000	10,000
Pensacola Bay Concert Band	-	5,000
Pensacola Civic Band	-	19,700
Pensacola Little Theatre	16,500	10,000
Pensacola Mess Hall	-	8,415
Pensacola Opera	-	10,000
Pensacola State College	-	8,500
Pensacola Symphony Orchestra	20,000	20,000
Stamped Film Festival	-	10,000
Sunday's Child	-	3,358
The Frank Brown Intl. Foundation for Music	-	10,000
Truth for Youth	-	10,000
University of West Florida Historic Trust	-	97,120
West Florida Literary Federation	-	10,000
Total Foo Foo grant program	365,240	303,593
Advertising and marketing	487,879	593,990
Impact study	15,000	30,000
Insurance	1,469	1,575
Public relations	-	14,579
Miscellaneous	-	50
Total Foo Foo Festival	869,588	943,787
Cash Disbursements (Vacation Artfully)		
Advertising and marketing	124,514	137,904
Public relations	-	4,110
Total Vacation Artfully	124,514	142,014

(Continued on next page)

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2019 and 2018
(Continued)

	2019	2018
Cash Disbursements (General and Admin.)		
Bank service charges	$ -	$ 18
Insurance	1,451	2,902
Licenses	48	61
Professional fees	5,436	5,488
Supplies	-	62
Website design	-	6,000
Total General and Administrative	6,935	14,531
Total Cash Disbursements	1,517,193	1,592,332
Net Cash Receipts Over Disbursements	$ 15,572	$ (182,255)
Change in prepaid expenses	-	1,451
Change in deferred revenue	-	104,599
Change in tourism payable	-	47,036
Change in program services payable	(191)	10,930
Amortization of website design	(2,000)	5,667
Change in Net Assets	$ 13,381	$ (12,572)

See Independent Auditor's Report on Supplementary Information.

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets and Liabilities	3
Statements of Changes in Net Assets	4
Statements of Functional Expenses	5
Statements of Cash Flows	6
Notes to Financial Statements	7
Supplementary Information:	
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Art, Culture and Entertainment, Inc.

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Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets and liabilities of Art, Culture and Entertainment, Inc. as of September 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The summary of cash receipts and disbursements on page 12 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the summary of cash receipts and disbursements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Durst Jordan CPA PA

Durst Jordan, CPA, PA
February 23, 2021

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Art, Culture and Entertainment, Inc.
Statements of Net Assets and Liabilities
As of September 30, 2020 and 2019

ASSETS

	2020	2019
Current Assets		
Cash - unrestricted	$ 6,803	$ 12,233
Cash - restricted	59,251	27,952
Total cash	66,054	40,185
Accounts receivable	10,042	-
Prepaid expenses	-	1,451
Total current assets	76,096	41,636
Non-current Assets		
Website design, net of amortization of $2,000 and $2,333	1,667	3,667
Total non-current assets	1,667	3,667
Total Assets	$ 77,763	$ 45,303

LIABILITIES AND NET ASSETS

Current Liabilities		
Program services payable	$ 1,685	$ 1,685
Total current liabilities	1,685	1,685
Total Liabilities	1,685	1,685
Net Assets		
Net assets without donor restrictions	18,512	17,351
Net assets with donor restrictions	57,566	26,267
Total Net Assets	76,078	43,618
Total Liabilities & Net Assets	$ 77,763	$ 45,303

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The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Changes in Net Assets
For the years ended September 30, 2020 and 2019

	2020			
	Without Donor Restrictions	With Donor Restrictions	Total	2019
Contributions				
Public funding - grants	$ -	$ 551,699	$ 551,699	$ 1,525,917
Private funding	10,000	-	10,000	5,500
Net assets released from restrictions	520,400	(520,400)	-	-
Total contributions	530,400	31,299	561,699	1,531,417
Expenses				
Awards and grants	500,000	-	500,000	516,156
Cultural tourism expenses	20,400	-	20,400	994,101
General and administrative expenses	8,941	-	8,941	8,937
Total expenses	529,341		529,341	1,519,194
Net Contributions (Expenses)	1,059	31,299	32,358	12,223
Other Income				
Interest income	102	-	102	1,158
Total other income	102	-	102	1,158
Change in Net Assets	1,161	31,299	32,460	13,381
Net Assets - Beginning of Period	17,351	26,267	43,618	30,237
Net Assets - End of Period	$ 18,512	$ 57,566	$ 76,078	$ 43,618

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The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Functional Expenses
For the years ended September 30, 2020 and 2019

	Program Services			Supporting Services	Total Expenses
	Awards and Grants	Cultural Tourism	Total Program Services	General and Administrative	**2020**
Advertising and marketing	$ -	$ 20,400	$ 20,400	$ -	$ 20,400
Amortization of website	-	-	-	2,000	2,000
Audit and tax fees	-	-	-	5,490	5,490
Awards and grants	500,000	-	500,000	-	500,000
Insurance	-	-		1,451	1,451
	$ 500,000	$ 20,400	$ 520,400	$ 8,941	$ 529,341

	Awards and Grants	Cultural Tourism	Total Program Services	General and Administrative	**2019**
Advertising and marketing	$ -	$ 612,392	$ 612,392	$ -	$ 612,392
Amortization of website	-		-	2,000	2,000
Audit and tax fees		-	-	5,436	5,436
Awards and grants	516,156	-	516,156	-	516,156
Economic impact study	-	15,000	15,000	-	15,000
Festival grant program	-	365,240	365,240	-	365,240
Insurance	-	1,469	1,469	1,451	2,920
Licenses		-	-	50	50
	$ 516,156	$ 994,101	$ 1,510,257	$ 8,937	$ 1,519,194

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The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Cash Flows
For the years ended September 30, 2020 and 2019

	2020	2019
Cash Flows from Operating Activites		
Change in net assets	$ 32,460	$ 13,381
Adjustments to reconcile change in net assets to net cash from operating activities:		
Amortization of website	2,000	2,000
Changes in operating assets and liabilities:		
Accounts receivable	(10,042)	-
Prepaid expenses	1,451	-
Program services payable	-	191
Net cash from operating activities	25,869	15,572
Net Change in Cash	25,869	15,572
Cash - Beginning of Period	40,185	24,613
Cash - End of Period	$ 66,054	$ 40,185

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The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

Art, Culture and Entertainment, Inc. (ACE), is a non-profit organization organized exclusively for charitable and educational purposes, including for such purposes, the making of distributions to art institutions, cultural events, and community entertainment organizations that have been in existence for at least 24 months and qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue code or to Florida Non-Profits with the primary location in Escambia County, FL. ACE will receive federal, state, county, city, and personal funds to disperse through an equitable granting process to arts, culture, and entertainment organizations.

B. Basis of Accounting and Presentation

The accompanying financial statements of Art, Culture and Entertainment, Inc. have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset categories are as follows:

Net assets without donor restrictions – The part of net assets of a not-for-profit that is not subject to donor imposed restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investments, contingencies, purchases or construction of fixed assets, or other uses. Some governing boards may delegate decisions to internal management. Such designations are considered to be included in board-designated net assets.

Net assets with donor restrictions - The part of net assets of a not-for-profit that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants). Some donors impose restrictions that are temporary in nature or purpose restricted. Other donors impose restrictions that are perpetual in nature that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. Purpose restricted net assets are deemed to be restricted for the donor-specified purpose by explicit donor stipulation. In addition, investment returns from net assets that are perpetual in nature or purpose restricted are classified as net assets with donor restrictions until appropriated for expenditure. Once appropriated, purpose restricted assets are released to net assets without donor restrictions. The Organization did not have any restricted net assets that were perpetual in nature for the years presented.

C. Cash and Cash Equivalents

Cash and cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. Carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Contributions Receivable

Contributions receivable are stated at the amount management expects to collect from outstanding balances. ACE uses the direct write-off method to write-off bad debts. Bad debt expense totaled $-0- for the years ended September 30, 2020 and 2019.

E. Contributions

Contributions are recognized in the period received or pledged unconditionally. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for a specific purpose or time period are reported as with donor restrictions. Amounts required to be maintained in perpetuity by the donor are reported as with donor restrictions and disclosed as perpetual. A donor restriction expires when a time restriction ends or when the purpose for which it was intended is satisfied. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and are reported in the Statement of Activities as net assets released from restrictions.

F. Accounting for Capital Assets

Capital assets are recorded at historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Donated capital assets are to be capitalized at estimated fair market value on the date donated. The minimum capitalization threshold is any individual item with a total cost greater than $250 and a useful life of one year or more.

Depreciation and/or amortization will be provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Computer Programs/Website Design	3 – 5 years
Furniture & Fixtures	5 – 7 years
Office Equipment	5 – 7 years

G. Contributed Services

The directors of the Board have made significant contributions of their time to run the operations of the organization. The value of the contributed time is not reflected in the financial statements because these services did not create or enhance a nonfinancial asset nor did they require specialized skills that would need to be purchased if not donated.

H. Advertising and Marketing Costs

Advertising and marketing costs are expensed as incurred. Advertising and marketing expense amounted to $20,400 and $612,392 for the years ended September 30, 2020 and 2019, respectively.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Income Taxes

The Organization is exempt from payment of income taxes under Section 501(c)(3) of the Internal Revenue Code as a nonprofit organization. Therefore, no provision for income taxes has been made in the accompanying financial statements. The Organization is required to file a Form 990 to the Internal Revenue Service.

J. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

K. Subsequent Events

ACE has evaluated events and transactions that occurred between September 30, 2020 and February 23, 2021, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

L. Functional Expense Allocation

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Changes in Net Assets. Expenses directly related to a program or supporting services are charged to that program or supporting service.

M. Recent Accounting Pronouncements

Revenue recognition: In the next fiscal year, the Organization will be required to adopt ASU 2014-09, *Revenue from Contracts with Customers (Topic 606),* which is effective for annual reporting periods beginning after December 15, 2019. The new revenue recognition guidance requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The guidance requires an entity to follow a five-step model to (a) identify the contract(s) with a customer, (b) identify the performance obligations in the contract, (c) determine the transaction price, (d) allocate the transaction price to the performance obligations in the contract, and (e) recognize revenue when (or as) the entity satisfies a performance obligation. The Organization will adopt ASU 2014-09 on October 1, 2020.

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NOTE 2 – CASH

At September 30, 2020 and 2019, ACE held deposits in the bank of $66,053 and $124,983 (before outstanding checks and deposits in transit). ACE held $21,382 in a money market account and the remaining amounts were held in checking.

Cash is restricted for the following purposes as of September 30, 2020:

Private donor contributions for cultural tourism	$	23,594
City of Pensacola for cultural tourism marketing		25,000
State license plate fund		8,972
Returned Foo Foo grant funds		1,685
Restricted cash	$	59,251

See net assets with donor restrictions at Note 5 for more information.

NOTE 3 – NONCASH INVESTING, FINANCING, AND CAPITAL ACTIVITIES

There were no non-cash investing, financing, or capital activities during the years ended September 30, 2020 and 2019.

NOTE 4 – CONCENTRATIONS

ACE received approximately 98% and 99% of its funding from public funds for the years ended September 30, 2020 and 2019, respectively. This public funding represents a significant portion of ACE's annual operating revenue. ACE has been approved to receive funding from all agencies for the year ended September 30, 2021. There is no significant doubt about the entity's ability to continue as a going concern for the immediate fiscal year.

NOTE 5 – DONOR RESTRICTED NET ASSETS

Net assets with donor restrictions as of September 30, 2020 and 2019 are as follows:

		2020		2019
Cultural tourism marketing	$	48,594	$	23,594
State license plate fund		8,972		2,673
Net assets with donor restrictions	$	57,566	$	26,267

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NOTE 5 – DONOR RESTRICTED NET ASSETS (CONTINUED)

ACE received $6,299 for the year ended September 30, 2020 from the State of Florida as the local arts agency recognized by Escambia County, FL to receive the county's share of the Florida Arts Specialty License Plate Fund. These funds are required to be distributed to qualifying organizations who meet the criteria described in Note 1 (A) above. ACE distributed $-0- in state funds for the fiscal year. The amount that remains restricted under this program totaled $8,972 and $2,673 at September 30, 2020 and 2019, respectively.

NOTE 6 – AVAILABILITY OF FINANCIAL ASSETS

As of September 30, 2020, the Organization's unrestricted cash balance of $6,803 represents the financial assets available for general use within one year of the balance sheet date.

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

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Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2020 and 2019

	2020	2019
Cash Receipts (Contributions)		
Public Funding		
Visit Pensacola	$ 420,400	$ 1,394,161
City of Pensacola	125,000	125,000
State of Florida	6,299	6,756
Grants returned	-	190
Total public funding	551,699	1,526,107
Private Funding		
Private contributions	10,000	5,500
Total private funding	10,000	5,500
Other Cash Receipts		
Interest from banks	102	1,158
Total other cash receipts	102	1,158
Total Cash Receipts	561,801	1,532,765
Cash Disbursements (Awards and Grants)		
Ballet of Pensacola	58,282	55,022
Choral Society of Pensacola	9,646	17,785
Fiesta of Five Flags	61,750	56,107
First City Arts Center	60,429	55,189
Jazz Society of Pensacola	17,610	21,735
Pensacola Children's Chorus	60,264	55,117
Pensacola Civic Band	-	5,000
Pensacola Community Music School	-	5,000
Pensacola Lighthouse Association	-	54,211
Pensacola Little Theater	64,226	51,929
Pensacola Mess Hall	40,332	39,363
Pensacola Opera	63,236	47,177
Pensacola Quilters' Guild	-	5,000
Pensacola Symphony Orchestra	64,225	47,521
Total Awards and Grants	500,000	516,156

(Continued on next page)

See Independent Auditor's Report on Supplementary Information.

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Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2020 and 2019
(Continued)

	2020	2019
Cash Disbursements (FooFoo Festival)		
Festival grant program:		
Choral Society of Pensacola	$ -	$ 10,217
DIB/Artel Gallery	-	95,625
First City Arts Center	-	79,398
Jazz Society of Pensacola	-	35,000
Lamplighters, Inc.	-	98,500
Legal Services of North Florida, Inc.	-	10,000
Pensacola Little Theatre	-	16,500
Pensacola Symphony Orchestra		20,000
Total Foo Foo grant program	-	365,240
Advertising and marketing	5,000	487,879
Impact study	-	15,000
Insurance	-	1,469
Total Foo Foo Festival	5,000	869,588
Cash Disbursements (Vacation Artfully)		
Advertising and marketing	15,400	124,514
Total Vacation Artfully	15,400	124,514
Cash Disbursements (General and Admin.)		
Insurance	-	1,451
Licenses	-	48
Professional fees	5,490	5,436
Total General and Administrative	5,490	6,935
Total Cash Disbursements	525,890	1,517,193
Net Cash Receipts Over Disbursements	$ 35,911	$ 15,572
Change in prepaid expenses	(1,451)	-
Change in program services payable	-	(191)
Amortization of website design	(2,000)	(2,000)
Change in Net Assets	$ 32,460	$ 13,381

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See Independent Auditor's Report on Supplementary Information.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 10/01/20 **, and ending** 09/30/21

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 801 W ROMANA STREET, SUITE A

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: PENSACOLA FL 32502

D Employer identification number: 27-1396429

E Telephone number: 850-293-4822

G Gross receipts$ 1,084,283

F Name and address of principal officer:
MATT DAVIS
101 PALAFOX PLACE #988
PENSACOLA FL 32591

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2009

M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
RECEIVES STATE, COUNTY, CITY, AND PERSONAL FUNDS TO DISPERSE THROUGH AN EQUITABLE GRANTING PROCESS TO ARTS, CULTURE, AND ENTERTAINMENT ORGANIZATIONS THROUGHOUT ESCAMBIA COUNTY, FL

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**	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	15
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	**5**	0
6	Total number of volunteers (estimate if necessary)	**6**	15
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
8	Contributions and grants (Part VIII, line 1h)	561,699	1,084,275
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	102	8
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	561,801	1,084,283
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	500,000	660,471
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	29,341	425,479
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	529,341	1,085,950
19	Revenue less expenses. Subtract line 18 from line 12	32,460	-1,667

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	77,763	146,996
21	Total liabilities (Part X, line 26)	1,685	72,585
22	Net assets or fund balances. Subtract line 21 from line 20	76,078	74,411

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

▶ MATT DAVIS TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JOSHUA C. DURST	JOSHUA C. DURST			P00436839

Firm's name ▶ DURST JORDAN CPA PA — Firm's EIN ▶ 45-0529207

Firm's address ▶ 4459-B HIGHWAY 90 MILTON, FL 32571 — Phone no. 850-995-5000

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2020)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 410,000 including grants of$ 410,000) (Revenue $)

RECEIVED, ACCOUNTED FOR, AND DISBURSED GRANTS TO QUALIFIED ORGANIZATIONS PROVIDING ART AND CULTURE PROGRAMS AND ACTIVITIES AND THE GENERAL PUBLIC THROUGHOUT ESCAMBIA COUNTY, FL.

4b (Code:) (Expenses $ 668,306 including grants of$ 250,471) (Revenue $)

CULTURAL TOURISM - WHICH INCLUDES (1) AN ORGANIZED FOO FOO FEST, A 12 DAY CELEBRATION OF EXISTING AND NEW CULTURALLY CREATIVE HAPPENINGS AND EVENTS DESIGNED TO PROMOTE TOURISM IN ESCAMBIA COUNTY, FL; AND (2)A MARKETING CAMPAIGN TITLED "VACATION ARTFULLY" DESIGNED TO PROMOTE TOURISM IN THE REGION.

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses ▶ 1,078,306

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **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	0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
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?	**13a**		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI 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	15		
	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	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

MATT DAVIS 101 PALAFOX PLACE #988

PENSACOLA FL 32591 850-293-4822

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID BEAR	0.00									
DIRECTOR	0.00	X						0	0	0
(2) LIKO CRUMP	0.00									
DIRECTOR	0.00	X						0	0	0
(3) MATT DAVIS	0.00									
TREASURER	0.00	X		X				0	0	0
(4) DEAN FOSTER	0.00									
DIRECTOR	0.00	X						0	0	0
(5) MARIA V GOLDBERG	0.00									
DIRECTOR	0.00	X						0	0	0
(6) RICK HARPER	0.00									
DIRECTOR	0.00	X						0	0	0
(7) MARY HENRIQUES	0.00									
DIRECTOR	0.00	X						0	0	0
(8) MATTHEW HOFFMAN	0.00									
PRESIDENT	0.00	X		X				0	0	0
(9) LISA IHNS	0.00									
DIRECTOR	0.00	X						0	0	0
(10) HOLLY JURNOVOY	0.00									
PAST PRESIDENT	0.00	X						0	0	0
(11) THERESE MCKENZIE	0.00									
DIRECTOR	0.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) MARGIE MOORE	0.00									
DIRECTOR	0.00	X						0	0	0
(13) BOB SCHUSTER	0.00									
SECRETARY	0.00	X		X				0	0	0
(14) LORI STOREY	0.00									
DIRECTOR	0.00	X						0	0	0
(15) CAROL TANKSLEY	0.00									
DIRECTOR	0.00	X						0	0	0
1b Subtotal ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,077,275			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	7,000			
	g Noncash contributions included in lines 1a-1f	1g	$			
	h **Total.** Add lines 1a–1f		1,084,275			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		8	8		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental inc. or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales exps. 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d					
	12 **Total revenue.** See instructions		1,084,283	8	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	660,471	660,471		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	4,500		4,500	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	417,067	417,067		
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,667		1,667	
23 Insurance	2,219	768	1,451	
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 BANK CHARGES	26		26	
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	1,085,950	1,078,306	7,644	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	44,672	1	36,831
	2	Savings and temporary cash investments	21,382	2	21,389
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	10,042	4	88,776
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets	1,667	14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	77,763	16	146,996
Liabilities	17	Accounts payable and accrued expenses		17	70,900
	18	Grants payable	1,685	18	1,685
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	1,685	26	72,585
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	18,512	27	17,876
	28	Net assets with donor restrictions	57,566	28	56,535
		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	76,078	32	74,411
	33	Total liabilities and net assets/fund balances	77,763	33	146,996

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,084,283
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,085,950
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,667
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	76,078
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	74,411

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization	**Employer identification number**
ART, CULTURE, AND ENTERTAINMENT, INC.	27-1396429

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,242,498	1,514,520	1,531,417	561,699	1,084,275	5,934,409
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	1,242,498	1,514,520	1,531,417	561,699	1,084,275	5,934,409
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						5,934,409

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	1,242,498	1,514,520	1,531,417	561,699	1,084,275	5,934,409
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	67	136	1,158	102	8	1,471
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						5,935,880

12 Gross receipts from related activities, etc. (see instructions) **12** 110

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f)) **14** 99.98 %

15 Public support percentage from 2019 Schedule A, Part II, line 14 **15** 99.97 %

16a **33 1/3% support test—2020.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test—2019.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2020** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2019** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described in line 11a above?	11b		
c	A 35% controlled entity of a person described in line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			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 in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in **Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions		**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	
6	Other distributions (*describe in* ***Part VI***). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	
9	Distributable amount for 2020 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2020**	**(iii) Distributable Amount for 2020**
1	Distributable amount for 2020 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2020			
a	From 2015			
b	From 2016			
c	From 2017			
d	From 2018			
e	From 2019			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2020 distributable amount			
i	Carryover from 2015 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2020 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2020 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2021.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2016			
b	Excess from 2017			
c	Excess from 2018			
d	Excess from 2019			
e	Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2020

Name of the organization
ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number
27-1396429

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ▶ $

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: ART, CULTURE, AND ENTERTAINMENT,

Employer identification number: 27-1396429

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	VISIT PENSACOLA 1401 E GREGORY STREET PENSACOLA FL 32502	$ 855,800	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	CITY OF PENSACOLA 222 W MAIN STREET PENSACOLA FL 32502	$ 125,000	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.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization
ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number
27-1396429

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $
(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $
b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ %
- b Permanent endowment ▶ %
- c Term endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	1,084,283
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	1,084,283
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1,084,283

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	1,085,950
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	1,085,950
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	1,085,950

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE 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

2020

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) BALLET OF PENSACOLA 400 S JEFFERSON ST PENSACOLA FL 32502	59-1834099		41,807				OPERATIONS
(2) CHORAL SOCIETY OF PENSACOLA 1000 COLLEGE BLVD, RM 803 PENSACOLA FL 32504	23-7067468		7,920				OPERATIONS
(3) FIESTA OF THE FIVE FLAGS ASSOCIATIO 2121 WEST INTENDENCIA ST PENSACOLA FL 32502	59-0607987		43,110				OPERATIONS
(4) FIRST CITY ARTS CENTER 1060 NORTH GULLIEMARD ST PENSACOLA FL 32501	59-2782730		42,459				OPERATIONS
(5) JAZZ SOCIETY OF PENSACOLA 17 SOUTH PALAFOX ST PENSACOLA FL 32502	59-2528174		8,331				OPERATIONS
(6) PENSACOLA CHILDRENS CHORUS 46 E CHASE ST PENSACOLA FL 32502	59-3228889		44,135				OPERATIONS
(7) PENSACOLA LITTLE THEATER 400 S JEFFERSON ST PENSACOLA FL 32502	59-0906711		45,811				OPERATIONS
(8) PENSACOLA MESS HALL 116 N TARRAGONA ST PENSACOLA FL 32502	45-5211853		29,359				OPERATIONS
(9) PENSACOLA OPERA 75 S TARRAGONA ST PENSACOLA FL 32502	59-2387417		43,669				OPERATIONS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 19

3 Enter total number of other organizations listed in the line 1 table ▶ 0

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

2020

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) PENSACOLA SYMPHONY ORCHESTRA 205 E ZARRAGOZA ST PENSACOLA FL 32502	51-0196351		44,135				OPERATIONS
(2) GALLERY NIGHT PENSACOLA 13 PALAFOX PL PENSACOLA FL 32502	81-3980482		8,388				OPERATIONS
(3) PENSACOLA LIGHTHOUSE ASSOCIATION 2081 RADFORD BLVD PENSACOLA FL 32508	03-0584825		40,876				OPERATIONS
(4) FRIENDS OF DOWNTOWN 226 S. PALAFOX PLACE PENSACOLA FL 32502	47-3452666		67,383				FOO FOO FESTIVAL
(5) LEGAL SERVICES OF NORTH FLORIDA 2119 DELTA BLVD TALLAHASSEE FL 32303	51-0197090		15,000				FOO FOO FESTIVAL
(6) PENSACOLA LGBT FILM FESTIVAL 5324 ROWE TRL PACE FL 32571	61-1730628		9,000				FOO FOO FESTIVAL
(7) PENSACOLA LITTLE THEATER 400 S JEFFERSON ST PENSACOLA FL 32502	59-0906711		83,000				FOO FOO FESTIVAL
(8) PENSACOLA MESS HALL 116 N TARRAGONA ST PENSACOLA FL 32502	45-5211853		10,625				FOO FOO FESTIVAL
(9) PENSACOLA OPERA 75 S TARRAGONA ST PENSACOLA FL 32502	59-2387417		55,463				FOO FOO FESTIVAL

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

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

2020

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) PENSACOLA QUILTERS' GUILD 3300 W SCOTT ST #7A PENSACOLA FL 32524	59-3161839		10,000				FOO FOO FESTIVAL
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

THE ORGANIZATION DISBURSES GRANTS TO OTHER NON-PROFIT ORGANIZATIONS WHO

SPECIALIZE IN ART, CULTURE, AND ENTERTAINMENT. THESE GRANTS ARE TO BE USED

FOR THE OPERATIONS OF THESE ORGANIZATIONS. THEREFORE, ADDITIONAL MONITORING

IS NOT NECESSARY.

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ **Attach to Form 990 or 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

FORM 990 - ORGANIZATION'S MISSION

RECEIVES STATE, COUNTY, CITY, AND PERSONAL FUNDS TO DISPERSE THROUGH AN EQUITABLE GRANTING PROCESS TO ARTS, CULTURE, AND ENTERTAINMENT ORGANIZATIONS THROUGHOUT ESCAMBIA COUNTY, FL.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

FORM 990 IS REVIEWED BY TREASURER BEFORE FILED

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

UPON REQUEST

Form **990**

Two Year Comparison Report

For calendar year 2020, or tax year beginning 10/01/20 , ending 09/30/21

2019 & 2020

Name

ART, CULTURE, AND ENTERTAINMENT, INC.

Taxpayer Identification Number

27-1396429

			2019	2020	Differences
Revenue	1. Contributions, gifts, grants	1.	10,000	7,000	-3,000
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	551,699	1,077,275	525,576
	4. Program service revenue	4.			
	5. Investment income	5.	102	8	-94
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	561,801	1,084,283	522,482
Expenses	13. Grants and similar amounts paid	13.	500,000	660,471	160,471
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.			
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	5,490	4,500	-990
	19. Occupancy, rent, utilities, and maintenance	19.			
	20. Depreciation and Depletion	20.	2,000	1,667	-333
	21. Other expenses	21.	21,851	419,312	397,461
	22. **Total expenses.** Add lines 13 through 21	22.	529,341	1,085,950	556,609
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	32,460	-1,667	-34,127
Other Information	24. Total exempt revenue	24.	561,801	1,084,283	522,482
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	102	8	-94
	27. Total assets	27.	77,763	146,996	69,233
	28. Total liabilities	28.	1,685	72,585	70,900
	29. Retained earnings	29.	76,078	74,411	-1,667
	30. Number of voting members of governing body	30.	15	15	
	31. Number of independent voting members of governing body	31.	15	15	
	32. Number of employees	32.	0	0	
	33. Number of volunteers	33.	15	15	

Form **990** | **Tax Return History** | **2020**

Name: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer Identification Number: 27-1396429

	2016	2017	2018	2019	2020	2021
Contributions, gifts, grants				561,699	1,084,275	
Membership dues						
Program service revenue						
Capital gain or loss						
Investment income				102	8	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue				561,801	1,084,283	
Grants and similar amounts paid				500,000	660,471	
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation						
Professional fees				5,490	4,500	
Occupancy costs						
Depreciation and depletion				2,000	1,667	
Other expenses				21,851	419,312	
Total expenses				529,341	1,085,950	
Excess or (Deficit)				32,460	-1,667	
Total exempt revenue				561,801	1,084,283	
Total unrelated revenue						
Total excludable revenue				102	8	
Total Assets				77,763	146,996	
Total Liabilities				1,685	72,585	
Net Fund Balances				76,078	74,411	

Schedule A, Part II, Line 1(e)

Description	Amount
VISIT PENSACOL	$ 944,576
CITY OF PENSACOLA	125,000
STATE OF FLORIDA	7,699
OTHER	7,000
TOTAL	$ 1,084,275

Schedule A, Part II, Line 12 - Current year

Description	Amount
TAX-EXEMPT INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	$ 8
TOTAL	$ 8

ART, CULTURE AND ENTERTAINMENT, INC.

AUDITED FINANCIAL STATEMENTS

YEARS ENDED SEPTEMBER 30, 2022 AND 2021

DURST JORDAN, CPA, PA

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets and Liabilities	3
Statements of Changes in Net Assets	4
Statements of Functional Expenses	5
Statements of Cash Flows	6
Notes to Financial Statements	7
Supplementary Information:	
Summary of Cash Receipts and Disbursements	11

DURST & JORDAN
CERTIFIED PUBLIC ACCOUNTANTS
ESTABLISHED 2003

4459-B Hwy. 90
Pace, Florida 32571
Phone: (850) 995-5000
Fax: (850) 994-4522

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Art, Culture and Entertainment, Inc.

Opinion

We have audited the accompanying financial statements of Art, Culture and Entertainment, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Art, Culture and Entertainment, Inc. as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Art, Culture and Entertainment, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Art, Culture and Entertainment, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional

omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

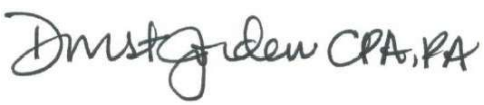
In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Art, Culture and Entertainment, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Art, Culture and Entertainment, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The summary of cash receipts and disbursements on page 11 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the summary of cash receipts and disbursements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Pace, FL
April 11, 2023

Art, Culture and Entertainment, Inc.
Statements of Net Assets and Liabilities
As of September 30, 2022 and 2021

ASSETS

	2022	2021
Current Assets		
Cash - unrestricted	$ 18,104	$ -
Cash - restricted	25,349	58,220
Total cash	43,453	58,220
Accounts receivable	-	88,776
Total current assets	43,453	146,996
Total Assets	$ 43,453	$ 146,996

LIABILITIES AND NET ASSETS

Current Liabilities		
Program services payable	$ 1,685	$ 1,685
Checks written in excess of cash	-	70,900
Total current liabilities	1,685	72,585
Total Liabilities	1,685	72,585
Net Assets		
Net assets without donor restrictions	18,104	17,876
Net assets with donor restrictions	23,664	56,535
Total Net Assets	41,768	74,411
Total Liabilities & Net Assets	$ 43,453	$ 146,996

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Changes in Net Assets
For the years ended September 30, 2022 and 2021

	2022			
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	**2021**
Contributions				
Public funding - grants	$ -	$ 1,382,129	$ 1,382,129	$ 1,077,275
Private funding	8,500	-	8,500	7,000
Net assets released from restrictions	1,415,000	(1,415,000)	-	-
Total contributions	1,423,500	(32,871)	1,390,629	1,084,275
Expenses				
Awards and grants	500,000	-	500,000	410,000
Cultural tourism expenses	916,541	-	916,541	668,306
General and administrative expenses	6,733	-	6,733	7,644
Total expenses	1,423,274	-	1,423,274	1,085,950
Net Contributions (Expenses)	226	(32,871)	(32,645)	(1,675)
Other Income				
Interest income	2	-	2	8
Total other income	2	-	2	8
Change in Net Assets	228	(32,871)	(32,643)	(1,667)
Net Assets - Beginning of Period	17,876	56,535	74,411	76,078
Net Assets - End of Period	$ 18,104	$ 23,664	$ 41,768	$ 74,411

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Functional Expenses
For the years ended September 30, 2022 and 2021

	Program Services			Supporting Services	Total Expenses
	Awards and Grants	Cultural Tourism	Total Program Services	General and Administrative	**2022**
Advertising and marketing	$ -	$ 370,000	$ 370,000	$ -	$ 370,000
Audit and tax fees	-	-	-	5,125	5,125
Awards and grants	500,000	-	500,000	-	500,000
Bank service charges	-	-	-	229	229
Festival grant program	-	401,541	401,541	-	401,541
Insurance	-	-	-	1,379	1,379
Economic impact study	-	15,000	15,000	-	15,000
Public relations	-	130,000	130,000	-	130,000
	$ 500,000	$ 916,541	$ 1,416,541	$ 6,733	$ 1,423,274

	Awards and Grants	Cultural Tourism	Total Program Services	General and Administrative	**2021**
Advertising and marketing	$ -	$ 367,067	$ 367,067	$ -	$ 367,067
Amortization of website	-	-	-	1,667	1,667
Audit and tax fees	-	-	-	4,500	4,500
Awards and grants	410,000	-	410,000	-	410,000
Bank service charges	-	-	-	26	26
Festival grant program	-	250,471	250,471	-	250,471
Insurance	-	768	768	1,451	2,219
Public relations	-	50,000	50,000	-	50,000
	$ 410,000	$ 668,306	$ 1,078,306	$ 7,644	$ 1,085,950

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Cash Flows
For the years ended September 30, 2022 and 2021

	2022	2021
Cash Flows from Operating Activites		
Change in net assets	$ (32,643)	$ (1,667)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Amortization of website	-	1,667
Changes in operating assets and liabilities:		
Accounts receivable	88,776	(78,734)
Prepaid expenses	-	-
Program services payable	-	-
Net cash from operating activities	56,133	(78,734)
Cash Flows from Financing Activites		
Checks written in excess of cash	(70,900)	70,900
Net cash from financing activities	(70,900)	70,900
Net Change in Cash	(14,767)	(7,834)
Cash - Beginning of Period	58,220	66,054
Cash - End of Period	$ 43,453	$ 58,220

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

Art, Culture and Entertainment, Inc. (ACE), is a non-profit organization organized exclusively for charitable and educational purposes, including for such purposes, the making of distributions to art institutions, cultural events, and community entertainment organizations that have been in existence for at least 24 months and qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue code or to Florida Non-Profits with the primary location in Escambia County, FL. ACE will receive federal, state, county, city, and personal funds to disperse through an equitable granting process to arts, culture, and entertainment organizations.

B. Basis of Accounting and Presentation

The accompanying financial statements of Art, Culture and Entertainment, Inc. have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset categories are as follows:

Net assets without donor restrictions – The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investments, contingencies, purchases or construction of fixed assets, or other uses. Some governing boards may delegate decisions to internal management. Such designations are considered to be included in board-designated net assets.

Net assets with donor restrictions - The part of net assets of a not-for-profit that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants). Some donors impose restrictions that are temporary in nature or purpose restricted. Other donors impose restrictions that are perpetual in nature that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. Purpose restricted net assets are deemed to be restricted for the donor-specified purpose by explicit donor stipulation. In addition, investment returns from net assets that are perpetual in nature or purpose restricted are classified as net assets with donor restrictions until appropriated for expenditure. Once appropriated, purpose restricted assets are released to net assets without donor restrictions. The Organization did not have any restricted net assets that were perpetual in nature for the years presented.

C. Cash and Cash Equivalents

Cash and cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. Carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Contributions Receivable

Contributions receivable are stated at the amount management expects to collect from outstanding balances. ACE uses the direct write-off method to write-off bad debts.

E. Contributions

Contributions are recognized in the period received or pledged unconditionally. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for a specific purpose or time period are reported as with donor restrictions. Amounts required to be maintained in perpetuity by the donor are reported as with donor restrictions and disclosed as perpetual. A donor restriction expires when a time restriction ends or when the purpose for which it was intended is satisfied. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and are reported in the Statement of Activities as net assets released from restrictions.

F. Accounting for Capital Assets

Capital assets are recorded at historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Donated capital assets are to be capitalized at estimated fair market value on the date donated. The minimum capitalization threshold is any individual item with a total cost greater than $250 and a useful life of one year or more.

Depreciation and/or amortization will be provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Computer Programs/Website Design	3 – 5 years
Furniture & Fixtures	5 – 7 years
Office Equipment	5 – 7 years

G. Contributed Services

The directors of the Board have made significant contributions of their time to run the operations of the organization. The value of the contributed time is not reflected in the financial statements because these services did not create or enhance a nonfinancial asset, nor did they require specialized skills that would need to be purchased if not donated.

H. Advertising and Marketing Costs

Advertising and marketing costs are expensed as incurred. Advertising and marketing expenses amounted to $370,000 and $367,067 for the years ended September 30, 2022 and 2021, respectively.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Income Taxes

The Organization is exempt from payment of income taxes under Section 50l(c)(3) of the Internal Revenue Code as a nonprofit organization. Therefore, no provision for income taxes has been made in the accompanying financial statements. The Organization is required to file a Form 990 to the Internal Revenue Service.

J. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

K. Subsequent Events

ACE has evaluated events and transactions that occurred between September 30, 2022 and April 11, 2023, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

L. Functional Expense Allocation

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Changes in Net Assets. Expenses directly related to a program or supporting services are charged to that program or supporting service.

M. Recent Accounting Pronouncements

Revenue recognition: On October 1, 2020, the Organization adopted ASU 2014-09, *Revenue from Contracts with Customers (Topic 606),* which is effective for annual reporting periods beginning after December 15, 2019. The new revenue recognition guidance requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The guidance requires an entity to follow a five-step model to (a) identify the contract(s) with a customer, (b) identify the performance obligations in the contract, (c) determine the transaction price, (d) allocate the transaction price to the performance obligations in the contract, and (e) recognize revenue when (or as) the entity satisfies a performance obligation.

NOTE 2 – CASH

At September 30, 2022 and 2021, ACE held deposits in the bank of $43,453 and $399,057 (before outstanding checks and deposits in transit). However, several checks were written on September 30, 2021 that were held until October and November 2021 resulting in negative cash. Checks written in excess of cash totaled $70,900 on September 30, 2021.

NOTE 2 – CASH (CONTINUED)

Cash is restricted for the following purposes as of September 30, 2022:

Private donor contributions for cultural tourism	$	9,864
State license plate fund		13,800
Returned Foo Foo grant funds		1,685
Restricted cash	$	25,349

NOTE 3 – CONCENTRATIONS

ACE received approximately 99% of its funding from public funds for the years ended September 30, 2022 and 2021, respectively. This public funding represents a significant portion of ACE's annual operating revenue. ACE has been approved to receive funding from all agencies for the year ended September 30, 2023. There is no significant doubt about the entity's ability to continue as a going concern for the immediate fiscal year.

NOTE 4 – DONOR RESTRICTED NET ASSETS

Net assets with donor restrictions as of September 30, 2022 and 2021 are as follows:

		2022		2021
Cultural tourism	$	9,864	$	49,864
State license plate fund		13,800		6,671
Net assets with donor restrictions	$	23,664	$	56,535

ACE received $7,129 for the year ended September 30, 2022 from the State of Florida as the local arts agency recognized by Escambia County, FL to receive the county's share of the Florida Arts Specialty License Plate Fund. These funds are required to be distributed to qualifying organizations who meet the criteria described in Note 1 (A) above. ACE distributed $-0- in state funds for the fiscal year. The amount that remains restricted under this program totaled $13,800 and $6,671 at September 30, 2022 and 2021, respectively.

NOTE 5 – AVAILABILITY OF FINANCIAL ASSETS

As of September 30, 2022, the Organization's unrestricted cash balance of $18,104 represents the financial assets available for general use within one year of the balance sheet date.

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

SUPPLEMENTARY INFORMATION

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2022 and 2021

	2022	2021
Cash Receipts (Contributions)		
Public Funding		
Visit Pensacola	$ 1,250,000	$ 855,800
City of Pensacola	125,000	125,000
State of Florida	7,129	7,699
Total public funding	1,382,129	988,499
Private Funding		
Private contributions	8,500	7,000
Total private funding	8,500	7,000
Other Cash Receipts		
Interest from banks	2	8
Total other cash receipts	2	8
Total Cash Receipts	1,390,631	995,507
Cash Disbursements (Awards and Grants)		
Ballet of Pensacola	53,713	41,807
Choral Society of Pensacola	8,462	7,920
Fiesta of Five Flags	57,602	43,110
First City Arts Center	53,591	42,459
Gallery Night Pensacola	-	8,388
Jazz Society of Pensacola	12,438	8,331
Pensacola Bay Concert Band	-	5,000
Pensacola Children's Chorus	59,668	44,135
Pensacola Lighthouse Association	52,984	40,876
Pensacola Little Theater	58,088	45,811
Pensacola Mess Hall	27,157	29,359
Pensacola Opera	58,452	43,669
Pensacola Symphony Orchestra	57,845	44,135
Visual Arts Association	-	5,000
Total Awards and Grants	500,000	410,000
Cash Disbursements (FooFoo Festival)		
Festival grant program:		
Choral Society of Pensacola	8,925	-
Friends of Downtown	37,865	67,383
Great Gulfcoast Arts Festival	47,728	-
Jazz Society of Pensacola, Inc.	33,150	-
Legal Services of North Florida, Inc.	20,000	15,000

(Continued on next page)

See Independent Auditor's Report on Supplementary Information.

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2022 and 2021
(Continued)

	2022	2021
Festival grant program (continued):		
Pensacola LGBT Film Festival	$ 45,000	$ 9,000
Pensacola Little Theatre	48,000	83,000
Pensacola Museum of Art	16,080	-
Pensacola Mess Hall	-	10,625
Pensacola Opera	57,375	55,463
Pensacola Quilters' Guild	-	10,000
Pensacola State College	16,918	-
Pensacola Symphony Orchestra	15,000	-
University of West Florida Foundation	55,500	-
Total Foo Foo grant program	401,541	250,471
Advertising and marketing	290,750	367,067
Economic impact study	15,000	-
Insurance	-	768
Public relations	50,000	50,000
Total Foo Foo Festival	757,291	668,306
Cash Disbursements (Vacation Artfully)		
Advertising and marketing	79,250	-
Public relations	80,000	-
Total Vacation Artfully	159,250	-
Cash Disbursements (General and Admin.)		
Bank service charges	229	26
Insurance	1,379	1,451
Professional fees	5,125	4,500
Total General and Administrative	6,733	5,977
Total Cash Disbursements	1,423,274	1,084,283
Net Cash Receipts Over Disbursements	$ (32,643)	$ (88,776)
Accounts receivable	-	88,776
Amortization of website design	-	(1,667)
Change in Net Assets	$ (32,643)	$ (1,667)

See Independent Auditor's Report on Supplementary Information.

VISIT PENSACOLA, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023 AND 2022

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

VISIT PENSACOLA, INC.
TABLE OF CONTENTS
SEPTEMBER 30, 2023 AND 2022

INDEPENDENT AUDITORS' REPORT 1

FINANCIAL STATEMENTS

Statements of Financial Position 3

Statements of Activities 4

Statements of Functional Expenses 5

Statements of Cash Flows 7

Notes to the Financial Statements 8

Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
Pensacola, FL 32502
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INDEPENDENT AUDITORS' REPORT

To the Finance Committee and Board of Directors
Visit Pensacola, Inc.

Opinion

We have audited the accompanying financial statements of Visit Pensacola, Inc. (a 501(c)(6) nonprofit organization, hereinafter referred to as VPI), which comprise the statements of financial position as of September 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of VPI as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of VPI and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about VPI's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of VPI'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 VPI'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.

Warren Averett, LLC

Pensacola, Florida
February 20, 2024

VISIT PENSACOLA, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2023 AND 2022

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 479,090	$ 885,086
Certificate of deposit	250,000	-
Accounts receivable	1,802,408	1,870,715
Prepaid expenses	319,304	99,556
Total current assets	2,850,802	2,855,357
NONCURRENT ASSETS		
Equipment, net	-	1,152
TOTAL ASSETS	$ 2,850,802	$ 2,856,509
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 958,529	$ 1,260,691
Accrued payroll and expenses	124,064	94,842
Unearned revenue	78,807	62,958
Total current liabilities	1,161,400	1,418,491
NET ASSETS		
Without donor restrictions	1,689,402	1,438,018
TOTAL LIABILITIES AND NET ASSETS	$ 2,850,802	$ 2,856,509

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS		
Tourism development revenue	$ 12,856,171	$ 11,052,864
Partnership dues	141,695	111,205
Advertising income	131,286	156,427
In-kind income	145,328	175,573
Event income	21,456	17,377
Miscellaneous income	22,795	3,564
Total support and revenue without donor restrictions	13,318,731	11,517,010
OPERATING EXPENSES		
Program expenses		
Tourism development	12,627,636	10,989,820
Supporting expenses		
Management and general	439,711	381,379
Total operating expenses	13,067,347	11,371,199
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	251,384	145,811
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	1,438,018	1,292,207
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	$ 1,689,402	$ 1,438,018

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023		
	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 5,064,241	$ -	$ 5,064,241
Advertising agency fees	180,000	-	180,000
Bad debt expense	-	40	40
Bank and credit card fees	-	10,304	10,304
Brochures and collateral	166,914	-	166,914
Depreciation	959	193	1,152
Dues and subscriptions	46,507	-	46,507
Equipment and building repair	122,074	24,574	146,648
Festivals and events	256,217	-	256,217
Information technology	27,468	5,529	32,997
In-kind rent	94,976	19,119	114,095
Insurance	34,379	6,921	41,300
Marketing research	410,180	-	410,180
Miscellaneous expense	-	3,415	3,415
Office supplies	43,651	8,887	52,538
Partnership expense	146,760	188	146,948
Personnel expense	987,538	260,937	1,248,475
Postage	45,296	9,118	54,414
Production	479,995	-	479,995
Professional services	32,706	6,584	39,290
Promotions	200,410	-	200,410
Public relations	149,133	-	149,133
Registration	116,178	-	116,178
Sales tax	-	1,727	1,727
Sponsorhip	1,000,000	-	1,000,000
Subrecipient expense – ACE	1,811,425	-	1,811,425
Subrecipient expense – PSA	1,041,931	72,131	1,114,062
Travel, meals and entertainment	125,840	1,417	127,257
Utilities	42,858	8,627	51,485
TOTAL OPERATING EXPENSES	$ 12,627,636	$ 439,711	$ 13,067,347

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES - CONTINUED
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2022		
	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 5,325,450	$ -	$ 5,325,450
Advertising agency fees	180,000	-	180,000
Bad debt expense	-	2,451	2,451
Bank and credit card fees	-	6,336	6,336
Brochures and collateral	156,299	-	156,299
Depreciation	961	190	1,151
Dues and subscriptions	30,513	-	30,513
Equipment and building repair	118,127	22,240	140,367
Festivals and events	359,595	-	359,595
Information technology	26,320	5,192	31,512
In-kind rent	118,727	24,480	143,207
Insurance	27,680	5,460	33,140
Marketing research	346,102	-	346,102
Miscellaneous expense	-	2,304	2,304
Office supplies	33,280	6,611	39,891
Partnership expense	85,419	45	85,464
Personnel expense	805,907	212,945	1,018,852
Postage	26,622	5,251	31,873
Production	543,080	-	543,080
Professional services	25,694	5,068	30,762
Promotions	220,616	-	220,616
Public relations	80,564	-	80,564
Registration	112,769	-	112,769
Sales tax	-	1,419	1,419
Subrecipient expense – ACE	1,250,000	-	1,250,000
Subrecipient expense – PSA	987,159	72,419	1,059,578
Travel, meals and entertainment	87,524	800	88,324
Utilities	41,412	8,168	49,580
TOTAL OPERATING EXPENSES	$ 10,989,820	$ 381,379	$ 11,371,199

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 251,384	$ 145,811
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Bad debt expense	40	2,451
Depreciation	1,152	1,151
Decrease (increase) in:		
Accounts receivable	68,267	(402,755)
Prepaid expenses	(219,748)	60,239
Increase (decrease) in:		
Accounts payable	(302,162)	160,306
Accrued payroll and expenses	29,222	18,312
Unearned revenue	15,849	(5,659)
Net cash used in operating activities	(155,996)	(20,144)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of certificate of deposit	(250,000)	-
Net cash used in investing activities	(250,000)	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(405,996)	(20,144)
CASH AND CASH EQUIVALENTS, BEGINNING	885,086	905,230
CASH AND CASH EQUIVALENTS, ENDING	$ 479,090	$ 885,086

See notes to the financial statements.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

Visit Pensacola, Inc. (VPI) was formed in 2013, as a Florida not-for-profit corporation to promote the common business interests of the tourism industry in Escambia County, Florida, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County, in order to speak with a collective, focused voice of authority on issues that affect the tourism industry.

Basis of Accounting and Presentation

The financial statements of VPI have been prepared on the accrual basis of accounting and in accordance with the accounting principles generally accepted in the United States of America (US GAAP) which require that VPI report information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes in net assets therein are classified as follows:

Net Assets Without Donor Restrictions – Net assets that are available for general use and not subject to donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature and may, or will, be met either by passage of time or the events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. VPI did not have any net assets at September 30, 2023 and 2022, where the donor imposed restrictions.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with US GAAP. These estimates and assumptions affect the amounts reported in the financial statements and the note disclosures. Actual results could vary from these estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, if applicable, VPI considers highly liquid debt instruments purchased within three months of maturity to be cash equivalents.

Investment in Certificate of Deposit

The certificate of deposit is an investment maturing in 2024.

Accounts Receivable

Accounts receivable are reported at unpaid balances less an allowance for doubtful accounts, if applicable. Management evaluates the status of unpaid accounts and adjusts the allowance as necessary through a provision for bad debt expense. No provision for uncollectible accounts had been established as of September 30, 2023 and 2022, as accounts receivable are considered to be fully collectible.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Revenue Recognition

Revenues are reported as increases in net assets without donor restrictions, unless their use is limited by donor-imposed restrictions. Under accounting standards, earned revenue measurement is driven via a principles-based process that requires the entity: 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied. Contributed support follows different standards. A summary of each of the revenue and support flows are as follows:

The primary source of revenue is a portion of the local option tourist development tax imposed and collected on short-term lodging by the Escambia County Board of County Commissioners (the County). In accordance with the agreement with the County, VPI receives funding on a reimbursement basis from the County as expenditures are incurred in carrying out its mission.

Gifts and grants, including unconditional promises to give, are recognized as revenues as either without or with donor restrictions in the period verifiably committed by the donor. Gifts and grants of assets other than cash are recorded at their estimated fair value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows using a risk adjusted discount rate depending on the time period involved. Amortization of the discount is included in gift and grant revenue in accordance with the donor-imposed restrictions, if any, on the gifts or grants. Gifts or grants with donor-imposed restrictions that can be met through the passage of time or upon the incurring of expenses consistent with the purposes are recorded as net assets with donor restrictions and reclassified to net assets without donor restrictions when such time or purposes restriction has been satisfied.

Gifts of property and equipment are recorded as without donor restrictions, unless the donor explicitly states how such assets should be used. Gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. VPI reports expirations of donor restrictions when the donated or acquired long-lived asset is placed into service.

Conditional contributions are recorded as revenue when such amounts become unconditional, which generally involves the overcoming of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with a framework of allowable costs or other barriers. Contributions received pending designation by the donor are considered to be net assets with donor restrictions until donor stipulations are clarified at which time such are reclassified, if required.

Partnership dues represent revenues from businesses with interests in Escambia County that wish to support VPI's efforts to promote tourism within Escambia County. Partnership dues are recognized ratably on a monthly basis over the partnership period as the performance obligations are satisfied. Management believes that recognizing revenue over time is the best measure of services rendered based on the length of the partnership. Management does not consider there to be significant judgment involved in the timing of satisfaction of performance obligations as those are directly linked to the length of the partnership.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Inventories
Inventories consist primarily of souvenirs and promotional goods, including maps, brochures and postcards, and are valued at estimated cost.

Equipment
VPI capitalizes all expenditures in excess of $1,000 for equipment at cost. Repairs and maintenance costs are expensed as incurred. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Equipment is depreciated over five to seven years.

Donated Assets and Use of Facilities
Donated equipment and other noncash donations are valued at estimated fair value at the date of donation. VPI uses certain equipment which was acquired and paid for by Escambia County. Title vests with the County and such assets are not recorded as assets of VPI. The County does not charge VPI for the use of the equipment. The estimated fair market value of the use of these assets is recorded as in-kind income and related equipment and building repairs in the statements of functional expenses. Effective July 2020, VPI occupies space at the Pensacola Visitor Information Center under a lease agreement with the City of Pensacola for $10 annually. The lease term is 15 years unless otherwise terminated pursuant to the agreement. The estimated fair value of the use of these facilities are recorded as in-kind income and rent expense in the statements of functional expenses.

Unearned Revenue
Unearned revenue consists of partnership dues and advertising income, which were received in advance. The revenue will be recognized over the terms of the partnerships or once the advertisement occurs.

Compensated Absences
The liability for compensated absences of $70,002 and $59,229 as of September 30, 2023 and 2022, respectively, is included in accrued payroll and expenses in the statement of financial position. This represents amounts owed to employees under VPI's paid time off policy.

Functional Allocation of Expenses
The costs of providing the program and supporting activities of VPI have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated by management among the program and supporting activities based on time and effort or occupancy costs.

Advertising
The primary purpose of VPI is to promote and advertise the local community. As such, all program expenses are considered to be either direct or indirect forms of advertising. Such costs are expensed as incurred.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Income Taxes
The Internal Revenue Service has granted VPI exemption from federal income tax under Section 501(c)(6) of the Internal Revenue Code. VPI is subject to taxation only on income from any business unrelated to its exempt purposes. VPI is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with US GAAP.

Reclassification
Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Subsequent Events
VPI has evaluated events and transactions that occurred between September 30, 2023 and February 20, 2024, which is the date that financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

2. ACCOUNTS RECEIVABLE

Accounts receivable at September 30, 2023 and 2022, consisted of the following:

	2023	2022
Tourism development tax receivable	$ 1,798,633	$ 1,870,635
Partnership dues	3,775	-
Other	-	80
Accounts receivable	$ 1,802,408	$ 1,870,715

3. LINE OF CREDIT

VPI has a revolving line of credit with Regions Bank in the amount of $500,000. The interest rate is Prime plus 0.50%, with a floor of 4.75%. The line of credit matures on October 15, 2023, and is secured by inventory, accounts, equipment, general intangibles and fixtures. At September 30, 2023 and 2022, there was no outstanding balance on the line of credit.

In October 2023, the line of credit was renewed through October 15, 2024.

4. LIQUIDITY AND AVAILABILITY

VPI regularly monitors liquidity to meet its operating needs and other contractual commitments. VPI has various sources of liquidity at its disposal including cash, receivables and a line of credit. For purposes of analyzing resources available to meet general expenditures over a 12-month period, VPI considers all expenditures related to its ongoing activities of its mission, as well as the conduct of services undertaken to support those activities, to be general expenditures.

The following table shows the total financial assets held by VPI as of September 30, 2023 and 2022, and the amounts of those financial assets available within one year of the date of the statement of financial position to meet general expenditures.

	2023	2022
Financial assets at year end:		
Cash	$ 479,090	$ 885,086
Certificate of deposit	250,000	-
Accounts receivable	1,802,408	1,870,715
Total financial assets available to meet general expenditures over the next 12 months	$ 2,531,498	$ 2,755,801

5. CONCENTRATIONS OF RISK

VPI's activities are primarily funded by a discretionary appropriation of the Escambia County local option tourist development tax. VPI's ability to continue to operate at current levels is dependent on continued funding from this source.

VPI maintains cash balances at a financial institution, which at times, may exceed federally insured limits. The balances held with the financial institution are insured by the Federal Deposit Insurance Corporation up to $250,000. VPI's cash balances, before outstanding checks and the certificate of deposit, exceeded federally insured limits by $716,115 and $808,594 at September 30, 2023 and 2022, respectively. VPI has not experienced any losses in such accounts and believes it is not exposed to any significant risk.

6. SUBRECIPIENT EXPENSE

VPI is the fiscal agent for Art, Culture and Entertainment, Inc. (ACE) and Pensacola Sports Association, Inc. (PSA). In accordance with the Miscellaneous Appropriations Agreements between the County and VPI (the Agreement), VPI accepts tourism development revenue from the County on behalf of ACE and PSA. As fiscal agent for ACE and PSA, VPI is responsible for administering the funding and ensuring it is spent in accordance with the Agreement.

In accordance with US GAAP, this arrangement does not meet the criteria of being an agency transaction; therefore, the expenses incurred by each entity and reimbursed by VPI are recorded as subrecipient expense in the statements of functional expenses.

Subrecipient expenses for the year ended September 30, 2023, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 1,811,425	$ 683,616	$ 2,495,041
Operations expense	-	76,960	76,960
Personnel expense	-	353,486	353,486
Total subrecipient expense	$ 1,811,425	$ 1,114,062	$ 2,925,487

Subrecipient expenses for the year ended September 30, 2022, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 1,250,000	$ 620,009	$ 1,870,009
Operations expense	-	88,335	88,335
Personnel expense	-	351,234	351,234
Total subrecipient expense	$ 1,250,000	$ 1,059,578	$ 2,309,578

7. RELATED PARTY TRANSACTIONS

VPI enters into certain promotional partnership and marketing transactions with organizations that may be affiliated with members of VPI's board of directors. These transactions are conducted at arms-length and are in the normal course of business.

8. RETIREMENT PLAN

VPI administers a 401(k) plan for the benefit of its employees. All employees are eligible to participate if they have completed one year of service and are at least 21 years of age. The plan provides for a safe harbor matching employer contribution equal to 100% of salary deferrals that do not exceed 6% of compensation for each payroll period. The matching contributions totaled $34,157 and $28,231 for the years ended September 30, 2023 and 2022, respectively.

VISIT PENSACOLA, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2022 AND 2021

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

VISIT PENSACOLA, INC.
TABLE OF CONTENTS
SEPTEMBER 30, 2022 AND 2021

INDEPENDENT AUDITORS' REPORT 1

FINANCIAL STATEMENTS

Statements of Financial Position 3

Statements of Activities 4

Statements of Functional Expenses 5

Statements of Cash Flows 7

Notes to the Financial Statements 8

Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
Pensacola, FL 32502
850.435.7400
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INDEPENDENT AUDITORS' REPORT

To the Finance Committee and Board of Directors
Visit Pensacola, Inc.

Opinion

We have audited the accompanying financial statements of Visit Pensacola, Inc. (a 501(c)(6) nonprofit organization, hereinafter referred to as VPI), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of VPI as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of VPI and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about VPI's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of VPI'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 VPI'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.

Warren Averett, LLC

Pensacola, Florida
May 12, 2023

VISIT PENSACOLA, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2022 AND 2021

ASSETS

	2022	2021
CURRENT ASSETS		
Cash and cash equivalents	$ 885,086	$ 905,230
Accounts receivable	1,870,715	1,470,411
Prepaid expenses	99,556	159,795
Total current assets	2,855,357	2,535,436
NONCURRENT ASSETS		
Equipment, net	1,152	2,303
TOTAL ASSETS	$ 2,856,509	$ 2,537,739

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 1,260,691	$ 1,100,385
Accrued payroll and expenses	94,842	76,530
Unearned revenue	62,958	68,617
Total current liabilities	1,418,491	1,245,532
NET ASSETS		
Without donor restrictions	1,438,018	1,292,207
TOTAL LIABILITIES AND NET ASSETS	$ 2,856,509	$ 2,537,739

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022	2021
SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS		
Tourism development revenue	$ 11,052,864	$ 6,834,804
Partnership dues	111,205	92,979
Advertising income	156,427	139,750
In-kind income	175,573	146,763
Grant income	-	500,000
Event income	17,377	10,700
Merchandise sales	146	89
Miscellaneous income	3,418	2,164
PPP loan proceeds	-	203,237
Total support and revenue without donor restrictions	11,517,010	7,930,486
OPERATING EXPENSES		
Program expenses		
Tourism development	10,989,820	7,415,418
Supporting expenses		
Management and general	381,379	342,633
Total operating expenses	11,371,199	7,758,051
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	145,811	172,435
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	1,292,207	1,119,772
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	$ 1,438,018	$ 1,292,207

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 5,325,450	$ -	$ 5,325,450
Advertising agency fees	180,000	-	180,000
Bad debt expense	-	2,451	2,451
Bank and credit card fees	-	6,336	6,336
Brochures and collateral	156,299	-	156,299
Depreciation	961	190	1,151
Dues and subscriptions	30,513	-	30,513
Equipment and building repair	118,127	22,240	140,367
Festivals and events	359,595	-	359,595
Information technology	26,320	5,192	31,512
In-kind rent	118,727	24,480	143,207
Insurance	27,680	5,460	33,140
Marketing research	346,102	-	346,102
Miscellaneous expense	-	2,304	2,304
Office supplies	33,280	6,611	39,891
Partnership expense	85,419	45	85,464
Personnel expense	805,907	212,945	1,018,852
Postage	26,622	5,251	31,873
Production	543,080	-	543,080
Professional services	25,694	5,068	30,762
Promotions	220,616	-	220,616
Public relations	80,564	-	80,564
Registration	112,769	-	112,769
Sales tax	-	1,419	1,419
Subrecipient expense – ACE	1,250,000	-	1,250,000
Subrecipient expense – PSA	987,159	72,419	1,059,578
Travel, meals and entertainment	87,524	800	88,324
Utilities	41,412	8,168	49,580
TOTAL OPERATING EXPENSES	$ 10,989,820	$ 381,379	$ 11,371,199

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES - CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2022 AND 2021

	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 2,703,081	$ -	$ 2,703,081
Advertising agency fees	680,000	-	680,000
Bad debt expense	-	2,270	2,270
Bank and credit card fees	-	4,334	4,334
Brochures and collateral	111,855	-	111,855
Depreciation	911	241	1,152
Dues and subscriptions	29,778	-	29,778
Equipment and building repair	82,254	23,489	105,743
Festivals and events	246,596	-	246,596
Information technology	20,048	5,284	25,332
In-kind rent	105,001	25,087	130,088
Insurance	20,419	5,380	25,799
Marketing research	316,512	-	316,512
Miscellaneous expense	-	342	342
Office supplies	26,530	7,632	34,162
Partnership expense	46,636	33	46,669
Personnel expense	702,937	185,738	888,675
Postage	13,262	3,495	16,757
Production	451,952	-	451,952
Professional services	21,254	5,601	26,855
Promotions	80,543	-	80,543
Public relations	83,854	-	83,854
Registration	64,046	-	64,046
Sales tax	-	593	593
Subrecipient expense – ACE	944,576	-	944,576
Subrecipient expense – PSA	591,762	63,164	654,926
Travel, meals and entertainment	37,809	1,041	38,850
Utilities	33,802	8,909	42,711
TOTAL OPERATING EXPENSES	$ 7,415,418	$ 342,633	$ 7,758,051

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 145,811	$ 172,435
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Bad debt expense	2,451	2,270
Depreciation	1,151	1,152
Forgiveness of PPP loan	-	(203,237)
Decrease (increase) in:		
Accounts receivable	(402,755)	(1,083,790)
Inventories	-	599
Prepaid expenses	60,239	(56,915)
Increase (decrease) in:		
Accounts payable	160,306	460,929
Accrued payroll and expenses	18,312	18,768
Unearned revenue	(5,659)	1,917
Net cash used in operating activities	(20,144)	(685,872)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from forgivable loan	-	203,237
Net cash provided by financing activities	-	203,237
NET DECREASE IN CASH AND CASH EQUIVALENTS	(20,144)	(482,635)
CASH AND CASH EQUIVALENTS, BEGINNING	905,230	1,387,865
CASH AND CASH EQUIVALENTS, ENDING	$ 885,086	$ 905,230

See notes to the financial statements.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

Visit Pensacola, Inc. (VPI) was formed in 2013, as a Florida not-for-profit corporation to promote the common business interests of the tourism industry in Escambia County, Florida, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County, in order to speak with a collective, focused voice of authority on issues that affect the tourism industry.

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Use of Estimates

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Cash and Cash Equivalents

For purposes of the statement of cash flows, if applicable, VPI considers highly liquid debt instruments purchased within three months of maturity to be cash equivalents.

Accounts Receivable

Accounts receivable are reported at unpaid balances less an allowance for doubtful accounts, if applicable. Management evaluates the status of unpaid accounts and adjusts the allowance as necessary through a provision for bad debt expense. No provision for uncollectible accounts had been established as of September 30, 2022 and 2021, as accounts receivable are considered to be fully collectible.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Revenue Recognition

Revenues are reported as increases in net assets without donor restrictions, unless their use is limited by donor-imposed restrictions. Under accounting standards, earned revenue measurement is driven via a principles-based process that requires the entity: 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied. Contributed support follows different standards. A summary of each of the revenue and support flows are as follows:

The primary source of revenue is a portion of the local option tourist development tax imposed and collected on short-term lodging by the Escambia County Board of County Commissioners (the County). In accordance with the agreement with the County, VPI receives funding on a reimbursement basis from the County as expenditures are incurred in carrying out its mission.

Gifts and grants, including unconditional promises to give, are recognized as revenues as either without or with donor restrictions in the period verifiably committed by the donor. Gifts and grants of assets other than cash are recorded at their estimated fair value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows using a risk adjusted discount rate depending on the time period involved. Amortization of the discount is included in gift and grant revenue in accordance with the donor-imposed restrictions, if any, on the gifts or grants. Gifts or grants with donor-imposed restrictions that can be met through the passage of time or upon the incurring of expenses consistent with the purposes are recorded as net assets with donor restrictions and reclassified to net assets without donor restrictions when such time or purposes restriction has been satisfied.

Gifts of property and equipment are recorded as without donor restrictions, unless the donor explicitly states how such assets should be used. Gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. VPI reports expirations of donor restrictions when the donated or acquired long-lived asset is placed into service.

Conditional contributions are recorded as revenue when such amounts become unconditional, which generally involves the overcoming of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with a framework of allowable costs, or other barriers. Contributions received pending designation by the donor are considered to be net assets with donor restrictions until donor stipulations are clarified at which time such are reclassified, if required.

Partnership dues represent revenues from businesses with interests in Escambia County that wish to support VPI's efforts to promote tourism within Escambia County. Partnership dues are recognized ratably on a monthly basis over the partnership period as the performance obligations are satisfied. Management believes that recognizing revenue over time is the best measure of services rendered based on the length of the partnership. Management does not consider there to be significant judgment involved in the timing of satisfaction of performance obligations as those are directly linked to the length of the partnership.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Inventories
Inventories consist primarily of souvenirs and promotional goods, including maps, brochures and postcards, and are valued at estimated cost.

Equipment
VPI capitalizes all expenditures in excess of $1,000 for equipment at cost. Repairs and maintenance costs are expensed as incurred. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Equipment is depreciated over five to seven years.

Donated Assets and Use of Facilities
Donated equipment and other noncash donations are valued at estimated fair value at the date of donation. VPI uses certain equipment which was acquired and paid for by Escambia County. Title vests with the County and such assets are not recorded as assets of VPI. The County does not charge VPI for the use of the equipment. The estimated fair market value of the use of these assets is recorded as in-kind income and related equipment and building repairs in the statements of functional expenses. Effective July 2020, VPI occupies space at the Pensacola Visitor Information Center under a lease agreement with the City of Pensacola for $10 annually. The lease term is 15 years unless otherwise terminated pursuant to the agreement. The estimated fair value of the use of these facilities are recorded as in-kind income and rent expense in the statements of functional expenses.

Unearned Revenue
Unearned revenue consists of partnership dues and advertising income, which were received in advance. The revenue will be recognized over the terms of the partnerships or once the advertisement occurs.

Compensated Absences
The liability for compensated absences of $59,229 and $44,913 as of September 30, 2022 and 2021, respectively, is included in accrued payroll and expenses in the statement of financial position. This represents amounts owed to employees under VPI's paid time off policy.

Functional Allocation of Expenses
The costs of providing the program and supporting activities of VPI have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated by management among the program and supporting activities based on time and effort or occupancy costs.

Advertising
The primary purpose of VPI is to promote and advertise the local community. As such, all program expenses are considered to be either direct or indirect forms of advertising. Such costs are expensed as incurred.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Income Taxes
The Internal Revenue Service has granted VPI exemption from federal income tax under Section 501(c)(6) of the Internal Revenue Code. VPI is subject to taxation only on income from any business unrelated to its exempt purposes. VPI is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with US GAAP.

Subsequent Events
VPI has evaluated events and transactions that occurred between September 30, 2022, and May 12, 2023, which is the date that financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

2. ACCOUNTS RECEIVABLE

Accounts receivable at September 30, 2022 and 2021, consisted of the following:

	2022	2021
Tourism development tax receivable	$ 1,870,635	$ 1,465,730
Partnership dues	-	4,461
Other	80	220
Accounts receivable	$ 1,870,715	$ 1,470,411

3. LINE OF CREDIT

VPI has a revolving line of credit with Regions Bank in the amount of $500,000. The interest rate is Prime plus 0.50%, with a floor of 4.75%. The line of credit matures on October 15, 2022, and is secured by inventory, accounts, equipment, general intangibles and fixtures. At September 30, 2022 and 2021, there was no outstanding balance on the line of credit.

In October 2022, the line of credit was renewed through October 15, 2023. VPI borrowed $300,000 from the line of credit in October 2022, which was fully repaid in December 2022.

4. PAYCHECK PROTECTION PROGRAM LOAN

In February 2021, VPI obtained a loan (the Loan) from Regions Bank in the amount of $203,237 under the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under the terms of the PPP, up to 100% of the loan and related interest may be forgiven if the proceeds are used for covered expenses, and certain other requirements related to wage rates and maintenance of full-time equivalents are met. VPI applied for forgiveness and received forgiveness of $203,237 from the Small Business Administration (SBA) on November 2021.

5. GRANT INCOME

During the year ended September 30, 2021, VPI received $500,000 in CARES Act Coronavirus Relief Funds from the County. Under the terms of the CARES Agreement, the County reimbursed VPI $500,000 for CARES Act eligible expenses incurred through December 30, 2020.

6. LIQUIDITY AND AVAILABILITY

VPI regularly monitors liquidity to meet its operating needs and other contractual commitments. VPI has various sources of liquidity at its disposal including cash, receivables and a line of credit. For purposes of analyzing resources available to meet general expenditures over a 12-month period, VPI considers all expenditures related to its ongoing activities of its mission, as well as the conduct of services undertaken to support those activities, to be general expenditures.

The following table shows the total financial assets held by VPI as of September 30, 2022 and 2021, and the amounts of those financial assets available within one year of the date of the statement of financial position to meet general expenditures.

	2022	2021
Financial assets at year end:		
Cash	$ 885,086	$ 905,230
Accounts receivable	1,870,715	1,470,411
Total financial assets available to meet general expenditures over the next 12 months	$ 2,755,801	$ 2,375,641

7. CONCENTRATIONS OF RISK

VPI's activities are primarily funded by a discretionary appropriation of the Escambia County local option tourist development tax. VPI's ability to continue to operate at current levels is dependent on continued funding from this source.

VPI maintains cash balances at a financial institution, which at times, may exceed federally insured limits. The balances held with the financial institution are insured by the Federal Deposit Insurance Corporation up to $250,000. VPI's cash balances, before outstanding checks, exceeded federally insured limits by $808,594 and $1,232,879 at September 30, 2022 and 2021, respectively. VPI has not experienced any losses in such accounts and believes it is not exposed to any significant risk.

8. SUBRECIPIENT EXPENSE

VPI is the fiscal agent for Art, Culture and Entertainment, Inc. (ACE) and Pensacola Sports Association, Inc. (PSA). In accordance with the Miscellaneous Appropriations Agreements between the County and VPI (the Agreement), VPI accepts tourism development revenue from the County on behalf of ACE and PSA. As fiscal agent for ACE and PSA, VPI is responsible for administering the funding and ensuring it is spent in accordance with the Agreement.

In accordance with US GAAP, this arrangement does not meet the criteria of being an agency transaction; therefore, the expenses incurred by each entity and reimbursed by VPI are recorded as subrecipient expense in the statements of functional expenses.

Subrecipient expenses for the year ended September 30, 2022, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 1,250,000	$ 620,009	$ 1,870,009
Operations expense	-	88,335	88,335
Personnel expense	-	351,234	351,234
Total subrecipient expense	$ 1,250,000	$ 1,059,578	$ 2,309,578

Subrecipient expenses for the year ended September 30, 2021, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 944,576	$ 352,084	$ 1,296,660
Operations expense	-	59,252	59,252
Personnel expense	-	243,590	243,590
Total subrecipient expense	$ 944,576	$ 654,926	$ 1,599,502

9. RELATED PARTY TRANSACTIONS

VPI enters into certain promotional partnership and marketing transactions with organizations that may be affiliated with members of VPI's board of directors. These transactions are conducted at arms-length and are in the normal course of business.

10. RETIREMENT PLAN

VPI administers a 401(k) plan for the benefit of its employees. All employees are eligible to participate if they have completed one year of service and are at least 21 years of age. The plan provides for a safe harbor matching employer contribution equal to 100% of salary deferrals that do not exceed 6% of compensation for each payroll period. The matching contributions totaled $28,231 and $21,833 for the years ended September 30, 2022 and 2021, respectively.

VISIT PENSACOLA, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2021 AND 2020

Warren Averett
CPAs AND ADVISORS

VISIT PENSACOLA, INC.
TABLE OF CONTENTS
SEPTEMBER 30, 2021 AND 2020

INDEPENDENT AUDITORS' REPORT 1

FINANCIAL STATEMENTS

Statements of Financial Position 2

Statements of Activities 3

Statements of Functional Expenses 4

Statements of Cash Flows 6

Notes to the Financial Statements 7

Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
Pensacola, FL 32502
850.435.7400
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INDEPENDENT AUDITORS' REPORT

To the Finance Committee and Board of Directors
Visit Pensacola, Inc.

Report on the Financial Statements
We have audited the accompanying financial statements of Visit Pensacola, Inc., [a 501(c)(6) nonprofit corporation], (hereinafter referred to as "VPI"), which comprise the statements of financial position as of September 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of VPI as of September 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Warren Averett, LLC

Pensacola, Florida
March 7, 2022

VISIT PENSACOLA, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2021 AND 2020

ASSETS

	2021	2020
CURRENT ASSETS		
Cash and cash equivalents	$ 905,230	$ 1,387,865
Accounts receivable	1,470,411	388,891
Inventories	-	599
Prepaid expenses	159,795	102,880
Total current assets	2,535,436	1,880,235
NONCURRENT ASSETS		
Equipment, net	2,303	3,455
TOTAL ASSETS	$ 2,537,739	$ 1,883,690

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 1,100,385	$ 639,456
Accrued payroll and expenses	76,530	57,762
Unearned revenue	68,617	66,700
Total current liabilities	1,245,532	763,918
NET ASSETS		
Without donor restrictions	1,292,207	1,119,772
TOTAL LIABILITIES AND NET ASSETS	$ 2,537,739	$ 1,883,690

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	2021	2020
SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS		
Tourism development revenue	$ 6,834,804	$ 6,332,634
Partnership dues and membership income	92,979	98,429
Advertising income	139,750	8,002
In-kind income	146,763	161,274
Grant income	500,000	-
Event income	10,700	14,135
Merchandise sales	89	1,931
Miscellaneous income	2,164	12,212
PPP loan proceeds	203,237	-
Total support and revenue without donor restrictions	7,930,486	6,628,617
OPERATING EXPENSES		
Program expenses		
Tourism development	7,415,418	6,008,054
Supporting expenses		
Management and general	342,633	654,709
Total operating expenses	7,758,051	6,662,763
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	172,435	(34,146)
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	1,119,772	1,153,918
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	$ 1,292,207	$ 1,119,772

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	2021		
	Program Services	Supporting Services	
	Tourism	Management & General	Total
Advertising	$ 2,703,081	$ -	$ 2,703,081
Advertising agency fees	680,000	-	680,000
Bad debt expense	-	2,270	2,270
Bank and credit card fees	-	4,334	4,334
Brochures and collateral	111,855	-	111,855
Depreciation	911	241	1,152
Dues and subscriptions	29,778	-	29,778
Equipment and building repair	82,254	23,489	105,743
Festivals and events	246,596	-	246,596
Information technology	20,048	5,284	25,332
In-kind rent	105,001	25,087	130,088
Insurance	20,419	5,380	25,799
Marketing research	316,512	-	316,512
Miscellaneous expense	-	342	342
Office supplies	26,530	7,632	34,162
Partnership expense	46,636	33	46,669
Personnel expense	702,937	185,738	888,675
Postage	13,262	3,495	16,757
Production	451,952	-	451,952
Professional services	21,254	5,601	26,855
Promotions	80,543	-	80,543
Public relations	83,854	-	83,854
Registration	64,046	-	64,046
Sales tax	-	593	593
Subrecipient expense - ACE	944,576	-	944,576
Subrecipient expense - PSA	591,762	63,164	654,926
Travel, meals and entertainment	37,809	1,041	38,850
Utilities	33,802	8,909	42,711
TOTAL OPERATING EXPENSES	$ 7,415,418	$ 342,633	$ 7,758,051

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES – CONTINUED
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	2020		
	Program Services	Supporting Services	
	Tourism	Management & General	Total
Advertising	$ 2,191,353	$ -	$2,191,353
Advertising agency fees	180,000	-	180,000
Bad debt expense	-	80	80
Bank and credit card fees	-	4,544	4,544
Brochures and collateral	24,187	-	24,187
Depreciation	798	353	1,151
Dues and subscriptions	32,348	-	32,348
Equipment and building repair	90,118	39,574	129,692
Festivals and events	430,283	-	430,283
Information technology	26,677	11,800	38,477
In-kind rent	89,990	40,097	130,087
Insurance	17,455	7,722	25,177
Marketing research	432,395	-	432,395
Miscellaneous expense	-	536	536
Office supplies	28,511	9,149	37,660
Partnership expense	62,797	3,031	65,828
Personnel expense	798,179	355,392	1,153,571
Postage	19,203	8,495	27,698
Production	345,732	-	345,732
Professional services	-	35,140	35,140
Promotions	83,494	-	83,494
Public relations	73,102	-	73,102
Registration	32,176	-	32,176
Sales tax	-	1,275	1,275
Subrecipient expense - ACE	420,400	-	420,400
Subrecipient expense - PSA	558,881	117,952	676,833
Travel, meals and entertainment	38,031	5,438	43,469
Utilities	31,944	14,131	46,075
TOTAL OPERATING EXPENSES	$6,008,054	$654,709	$6,662,763

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 172,435	$ (34,146)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Bad debt expense	2,270	80
Depreciation	1,152	1,151
Forgiveness of PPP loan	(203,237)	-
Decrease (increase) in:		
Accounts receivable	(1,083,790)	1,010,477
Inventories	599	1,118
Prepaid expenses	(56,915)	11,505
Increase (decrease) in:		
Accounts payable	460,929	109,053
Accrued payroll and expenses	18,768	(8,408)
Unearned revenue	1,917	26,065
Net cash provided by (used in) operating activities	(685,872)	1,116,895
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from forgivable loan	203,237	-
Net cash used in investing activities	203,237	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(482,635)	1,116,895
CASH AND CASH EQUIVALENTS, BEGINNING	1,387,865	270,970
CASH AND CASH EQUIVALENTS, ENDING	$ 905,230	$ 1,387,865

See notes to the financial statements.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

Visit Pensacola, Inc. ("VPI") was formed in 2013, as a Florida not-for-profit corporation to promote the common business interests of Escambia County, Florida's tourism industry and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County, in order to speak with a collective, focused voice of authority on issues that affect the tourism industry.

Basis of Accounting and Presentation

The financial statements of VPI have been prepared on the accrual basis of accounting and in accordance with the accounting principles generally accepted in the United States of America ("US GAAP") which requires that VPI report information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes in net assets therein are classified as follows:

Net Assets without Donor Restrictions – Net assets available for general use and are not subject to donor restrictions.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature that may or will be met either by passage of time or the events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. VPI did not have any net assets at September 30, 2021 and 2020, where the donor imposed restrictions.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with GAAP. These estimates and assumptions affect the amounts reported in the financial statements and the note disclosures. Actual results could vary from these estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, if applicable, VPI considers highly liquid debt instruments purchased within three months of maturity to be cash equivalents.

Accounts Receivable

Accounts receivable are reported at unpaid balances less an allowance for doubtful accounts, if applicable. Management evaluates the status of unpaid accounts and adjusts the allowance as necessary through a provision for bad debt expense. No provision for uncollectible accounts had been established as of September 30, 2021 and 2020, as accounts receivable are considered to be fully collectible.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Revenue Recognition

Revenues are reported as increases in net assets without donor restrictions, unless their use is limited by donor-imposed restrictions. Under accounting standards, earned revenue measurement is driven via a principles-based process that requires the entity: 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied. Contributed support follows different standards. A summary of each of the revenue and support flows are as follows:

The primary source of revenue is a portion of the local option tourist development tax imposed and collected on short-term lodging by the Escambia County Board of County Commissioners ("the County"). In accordance with the agreement with the County, VPI receives funding on a reimbursement basis from the County as expenditures are incurred in carrying out its mission.

Gifts and grants, including unconditional promises to give, are recognized as revenues as either without or with donor restrictions in the period verifiably committed by the donor. Gifts and grants of assets other than cash are recorded at their estimated fair value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows using a risk adjusted discount rate depending on the time period involved. Amortization of the discount is included in gift and grant revenue in accordance with the donor-imposed restrictions, if any, on the gifts or grants. Gifts or grants with donor-imposed restrictions that can be met through the passage of time or upon the incurring of expenses consistent with the purposes are recorded as net assets with restrictions and reclassified to net assets without donor restrictions when such time or purposes restriction has been satisfied.

Gifts of property and equipment are recorded as without donor restrictions, unless the donor explicitly states how such assets should be used. Gifts of cash or other assets that must be used to acquire long lived assets are reported as net assets with donor restrictions. VPI reports expirations of donor restrictions when the donated or acquired long lived asset is placed into service.

Conditional contributions are recorded as revenue when such amounts become unconditional, which generally involves the overcoming of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with a framework of allowable costs or other barriers. Contributions received pending designation by the donor are considered to be net assets with donor restrictions until donor stipulations are clarified at which time such are reclassified, if required.

Partnership dues represent revenues from businesses with interests in Escambia County that wish to support VPI's efforts to promote tourism within Escambia County. Partnership dues are recognized ratably on a monthly basis over the partnership period as the performance obligations are satisfied. Management believes that recognizing revenue over time is the best measure of services rendered based on the length of the partnership. Management does not consider there to be significant judgment involved in the timing of satisfaction of performance obligations as those are directly linked to the length of the partnership.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Inventories
Inventories consist primarily of souvenirs and promotional goods, including maps, brochures and postcards and are valued at estimated cost.

Equipment
VPI capitalizes all expenditures in excess of $1,000 for equipment at cost. Repairs and maintenance expenses are expensed as incurred. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Equipment is depreciated over 5 to 7 years.

Donated Assets and Use of Facilities
Donated equipment and other noncash donations are valued at estimated fair value at the date of donation. VPI uses certain equipment which was acquired and paid for by Escambia County. Title vests with the County and such assets are not recorded as assets of VPI. The County does not charge VPI for the use of the equipment. The estimated fair market value of the use of these assets is recorded as in-kind income and related equipment and building repairs in the statements of functional expenses. Effective July 2020, VPI occupies space at the Pensacola Visitor Information Center under a lease agreement with the City of Pensacola for $10 annually. The lease term is 15 years unless otherwise terminated pursuant to the agreement. The estimated fair value of the use of these facilities are recorded as in-kind income and rent expense in the statements of functional expenses.

Unearned Revenue
Unearned revenue consists of partnership dues and advertising income, which were received in advance. The revenue will be recognized over the terms of the partnerships or once the advertisement occurs.

Compensated Absences
The liability for compensated absences of $44,913 and $29,271 as of September 30, 2021 and 2020, respectively, is included in accrued payroll and expenses. This represents amounts owed to employees under VPI's paid time off policy.

Functional Allocation of Expenses
The costs of providing the program and supporting activities of VPI have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated by management among the program and supporting activities based on time and effort or occupancy costs.

Advertising
The primary purpose of VPI is to promote and advertise the local community. As such, all program expenses are considered to be either direct or indirect forms of "advertising." Such costs are expensed as incurred.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Income Taxes
The Internal Revenue Service has determined VPI to be exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code. VPI is subject to taxation only on income from any business unrelated to its exempt purposes. VPI is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with generally accepted accounting principles.

Subsequent Events
VPI has evaluated events and transactions that occurred between September 30, 2021 and March 7, 2022, which is the date that financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

2. ACCOUNTS RECEIVABLE

Accounts receivable at September 30, 2021 and 2020, consisted of the following:

	2021	2020
Tourism development tax receivable	$ 1,465,730	$ 379,852
Partnership dues	4,461	3,070
Other	220	5,969
Accounts receivable	$ 1,470,411	$ 388,891

3. LINE OF CREDIT

VPI has a revolving line of credit with Regions Bank in the amount of $500,000. The interest rate is LIBOR plus 0.50%. The line of credit matures on October 15, 2021, and is secured by inventory, accounts, equipment, general intangibles and fixtures. At September 30, 2021 and 2020, there was no outstanding balance on the line of credit.

4. PAYCHECK PROTECTION PROGRAM LOAN

In February 2021, VPI obtained a loan (the Loan) from Regions Bank in the amount of $203,237 under the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under the terms of the PPP, up to 100% of the loan and related interest may be forgiven if the proceeds are used for covered expenses, and certain other requirements related to wage rates and maintenance of full-time equivalents are met. VPI applied for forgiveness and received forgiveness of $203,237 from the Small Business Administration (SBA) in November 2021.

5. GRANT INCOME

During the year ended September 30, 2021, VPI received $500,000 in CARES Act Coronavirus Relief Funds from the County. Under the terms of the CARES Agreement, the County reimbursed VPI $500,000 for CARES Act eligible expenses incurred through December 30, 2020.

6. LIQUIDITY AND AVAILABILITY

VPI regularly monitors liquidity to meet its operating needs and other contractual commitments. VPI has various sources of liquidity at its disposal including cash, receivables and line of credit. For purposes of analyzing resources available to meet general expenditures over a 12-month period, VPI considers all expenditures related to its ongoing activities of its mission, as well as the conduct of services undertaken to support those activities to be general expenditures.

As of September 30, 2021 and 2020, the following table shows the total financial assets held by VPI and the amounts of those financial assets available within one year of the date of the statement of financial position to meet general expenditures.

	2021	2020
Financial assets at year end:		
Cash	$ 905,230	$ 1,387,865
Accounts receivable	1,470,411	388,891
Total financial assets available to meet general expenditures over the next 12 months	$ 2,375,641	$ 1,776,756

7. CONCENTRATIONS OF RISK

VPI's activities are primarily funded by a discretionary appropriation of the Escambia County local option tourist development tax. VPI's ability to continue to operate at current levels is dependent on continued funding from this source.

VPI maintains cash balances at a financial institution, which at times, may exceed federally insured limits. The balances held with the financial institution are insured by the Federal Deposit Insurance Corporation up to $250,000. VPI's cash balances before outstanding checks exceeded federally insured limits by $1,232,879 and $1,196,276 at September 30, 2021 and 2020, respectively. VPI has not experienced any losses in such accounts and believes it is not exposed to any significant risk.

8. SUBRECIPIENT EXPENSE

VPI is the fiscal agent for ACE and Pensacola Sports Association, Inc. (PSA). In accordance with the Miscellaneous Appropriations Agreements between the County and VPI (the Agreement), VPI accepts tourism development revenue from the County on behalf of PSA and ACE. As fiscal agent for ACE and PSA, VPI is responsible for administering the funding and ensuring it is spent in accordance with the Agreement.

In accordance with GAAP, this arrangement does not meet the criteria of being an agency transaction; therefore, the expenses incurred by each entity and reimbursed by VPI are recorded as subrecipient expense in the statements of functional expenses.

Subrecipient expenses for the year ended September 30, 2021, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 944,576	$ 352,084	$ 1,296,660
Operations expense	-	59,252	59,252
Personnel expense	-	243,590	243,590
Total subrecipient expense	$ 944,576	$ 654,926	$ 1,599,502

Subrecipient expenses for the year ended **September 30, 2020**, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 420,400	$ 292,234	$ 712,634
Operations expense	-	67,067	67,067
Personnel expense	-	317,532	317,532
Total subrecipient expense	$ 420,400	$ 676,833	$ 1,097,233

9. RELATED PARTY TRANSACTIONS

VPI enters into certain promotional partnership and marketing transactions with organizations that may be affiliated with members of VPI's Board of Directors. These transactions are conducted at arms-length and are in the normal course of business.

10. RETIREMENT PLAN

VPI administers a 401(k) plan for the benefit of its employees. All employees are eligible to participate if they have completed one year of service and are at least 21 years of age. The plan provides for a safe harbor matching employer contribution equal to 100% of salary deferrals that do not exceed 6% of compensation for each payroll period. The matching contributions totaled $21,833 and $22,653 for the years ended September 30, 2021 and 2020, respectively.

11. SUBSEQUENT EVENTS

VPI renewed its $500,000 revolving line of credit with Regions Bank. The interest rate is LIBOR plus 0.50%. The line of credit matures on October 15, 2022, and is secured by inventory, accounts, equipment, general intangibles and fixtures. VPI borrowed $450,000 from the line of credit on October 12, 2021 and was fully repaid on November 23, 2021.

On February 28, 2022, VPI returned $203,237 to the County for payroll costs funded by the PPP Loan.

TDT EXPENDITURE CHECKLIST FORM - Tourist Promotion Fund (108)

Description of the TDT project or expenditure request.

Visit Pensacola, Inc., Unified Budget - $13,250,000

Event Marketing/Tourist Promotion, to include Direct Programming and Operations costs associated with tourist promotion and associated event expenses. (VP, PSA, ACE)

Details on how TDT Dollars will be expended:

Event Marketing/Tourism Promotion, Direct Programming and Operations cost associated with marketing, marketing research, advertising/media and advertising management, public relations, website development, festivals and events, brochures/collateral, sales and consumer promotions, visitor awareness, tourism development projects, registrations and travel for tourism, and operational support of local festivals and events that occur in Escambia County to attract visitors to our community.

Funding will be used for event marketing, management, promotion and associated event expenses.

Event funding will come from the TDC 1-2 Cent, 3 Cent and 4 Cent Unified Operations Reserves.

Does the TDT project or expenditure request directly and primarily support Tourism in Escambia County? YES X NO

TDT Penny used to Fund TDT project or expenditure request.	PENNY
1-2 Cent (CC: 360101)	X
3 Cent (CC: 360104)	X
4 Cent (CC: 360105)	X
5 Cent (CC: 360106)	

Supporting TDT expenditure subsection reference. (Section 125.0104, Florida Statutes)
125.0104 (5)(a)(3)

To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

TDC approval of the requested TDT project or expenditure request YES x NO

TDC Meeting Date: 05/21/2024

BCC approval of the requested TDT project or expenditure request NO

BCC Meeting Date:

Tourist Development Tax Fund 108

Sail Pensacola

13

March 1, 2023

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2024

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 3, 2023.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. Included this year is **an application check list** to ensure all required documents are submitted.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2024
ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 3, 2023

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- __ Submit a fully completed Agency Funding Request Application
- __ Submit a copy of your organization's current W-9
- __ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- __ Submit a copy of your organization's 2021 or 2022 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2020 tax return along with explanation for late filing.
- __ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Sail Pensacola Inc.

Agency Address: 2 Portofino Dr, Ste 2107, Pensacola Beach, FL 32561

Program Name for which funding is being requested: Foiling Week Pensacola

Amount Requested: $315,000

Program Contact: Timothy Ryschon, President

Contact Email: timothyryschon@sailpensacola.org Contact Phone: (720)206-7058

25-Word Description of Program:

Sail Pensacola Inc is a 501(c)3 public charity incorporated in 2023 to execute a twenty-year vision of establishing Pensacola as the high-performance saling and marine technology epicenter of North America. TDC funds will be used to launch a North American version of the Foiling Week in Pensacola, which will accelerate the mission and objectives of Sail Pensacola.

How many years has your organization been providing services in the County? 1

How many years has your organization received funding from the County? 0

Explain how receiving funds from the County would have a significant impact on your organization:

This funding will be used by Sail Pensacola to stage a sailing event that has achieved international recognition in the sailing world. This event will be the foundation for identifying and staging additional sailing events with commensurate tourist visitation that leverages the American Magic sailing syndicate present at the Port of Pensacola. Furthermore, the event will enhance visibility of Pensacola as a international destination for manufacturing and retail of high-performance sailing and marine technology gear.

PRIOR YEAR FUNDING N/A

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: _____N/A_____

Briefly discuss how last year's funds were used? _____

_____

_____

_____

_____

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? _____

_____

_____

_____

_____

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

This event will generate direct benefits in the form of tourist visitation for the seven days and nights of the event. The resulting economic impact will be appreciable and will occur during a "shoulder" month. Sail Pensacola intends to operate event annually with growth in scope and attendance associated with steady expansion of economic impact over the four-year scale-up period. This event will distinguish Pensacola among North American cities for hosting world-class sailing events.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: No

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:_None

_____

_____

_____

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program.

Sail Pensacola was created to orchestrate expansion of recreational and competitive sailing, sailing event expansion, and economic development related to high-performance sailing and marine technology on the Pensacola Bay. Sail Pensacola, through the composition of its board, is *the* subject matter expert for sailing activity on the Pensacola Bay and is organized to identify, recruit, coordinate, and stage sailing events for the community. Sail Pensacola has connected with sailing, sport, tourism, and municipal stakeholders to develop efficient alignment of resources to create shared value for each, which represents increased value to the community.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 0%
- Percentage for direct programming costs: 100%

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

Industry sponsorship and participant fees will comprise the majority of revenue to support this event.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: N//a

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for.

No duplication of funding.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY21	FY22	FY23	% Change
Number of event attendees for Foiling Week				%
Hotel stays (nights) for Foiling Week				%
Lodging spent per night for Foiling Week				%

1. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY24
1. Number of National/Continental Competitive Sailing Events	5
2.Maritime technology and Sailing Boat Manufacturer Demo days	20
3.Sailing Film Festivals	1

2. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY23
1. Number of National/Continental Competitive Sailing Events	1
2. Maritime technology and Sailing Boat Manufacturer Demo days	1
3. Sailing Film Festival	0

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2022	Current Budget Year FY 2023	Proposed Budget Year FY 2024
Contributions/Donations from Private Sources	**$**	**$2,636**	**$381,000**
Programmatic Income	**$**	**$**	**$90,250**
County Funding/Direct Contribution	**$**	**$**	**$315,000.**
County Funding by Other Source (a)	**$**	**$**	**$**
City Funding	**$**	**$**	**$50,000**
Local Non-Profit Funding	**$**	**$**	**$**
State Funding	**$**	**$**	**$**
Federal Funding	**$**	**$**	**$**
Memberships	**$**	**$**	**$**
Investment Income	**$**	**$**	**$**
Other Income (b)	**$**	**$4,336**	**$30,000**
Total Income	**$**	**$6,972**	**$866,250**

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) N/A

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item.

___2023: Apparel Sales

___2024: The Foiling Organization/Global Partners

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2022	Current Budget Year FY 2023	Proposed Budget Year FY 2024
Total Number of Staff	$	0	0
Salaries and Wages	$	$	$
Employee Benefits	$	$	$
Professional Services	$	$1200.00	$
Contractual Services	$	$	$
Travel Expenses	$	$	$124,100
Rentals and Leases	$	$615.00	$70,782
Communication	$	$	$1,000
Postage and Freight	$	$395	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$3,000	$
Marketing and Promotion	$	$	$203,000
Fuel	$	$	$
Supplies	$	$	$14,500
Event Expenses	$	$1500.00	$443,900
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$	$262.00	$
Total Expenses	$	$3577.00	$857,282
Net Income - (Revenue minus Expense)	$	$0	$8,968

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. None

(b) Please explain any request listed in the "Other Expenses" line item. None

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements._The revenue and expense data for 2024 relate only to the Foiling Week Event.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? Any net income generated will be used to support non-profit activities that advance the vision and mission of Sail Pensacola.

4. Please list the salary of the top 5 employees, names and positions of your organization.

Name	Position	Salary
No Employees		

5. Please provide the total amount of cash and investments on hand. 0_____

_____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

   No

   _____

   _____

   _____

7. Does your organization require background checks from volunteers and staff? No

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1. What is your agency's Strategic Plan? _____

   _____

   _____

   _____

   _____

   _____

   _____

   _____

2. How many jobs were created this year over last year by zip code? _____

   _____

   _____

   _____

   _____

   _____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

3. Was there any increase in membership for the local chambers? _____

4. What are your agency's statistics on business creation and minority businesses by zip code? _____

5. Can we reduce the taxpayer subsidy? _____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Timothy Ryschon, MD
Name

President
Title

2/22/24
Date

BOARD OF COUNTY COMMISSIONERS
ESCAMBIA COUNTY, FLORIDA

MEETING DATE: 4/22/2024
DEPARTMENT: Office of Management & Budget
ITEM ID: 2024-142
ITEM TYPE: Budget/Finance Consent
FROM: Stephan Hall, Finance Director
SUBJECT: Recommendation Concerning the Board's Committment of Tourist Development Tax Funding for Sail Pensacola, Inc., to be Included in the County's Fiscal Year 2024-2025 Budget - Stephan Hall, Finance Director, Office of Management and Budget

RECOMMENDATION/REQUIRED ACTION:

That the Board confirm Escambia County's commitment to provide Tourist Development Tax (TDT) funding for the Sail Pensacola, Inc., "Foiling Week" event in the amount of $315,000, to include the Sail Pensacola event funding allocation as part of the County's Fiscal Year 2024-2025 Budget. Sail Pensacola is currently generating sponsorships related to "Foiling Week" and has requested a confirmation of the Board's support for this event.

On December 12, 2023, the Tourist Development Council (TDC) approved a funding request from the TDC Special Event Reserve for Sail Pensacola, Inc., in the amount of $315,000 for "Foiling Week." "Foiling Week" will be a new international sailing event which will enhance the visibility of Pensacola as an international destination for manufacturing and retail of high-performance sailing and marine technology gear. "Foiling Week" will be a multi-day event anticipated to occur sometime during February 2025 or March 2025 at Pensacola Beach. "Foiling Week" will be an international event, and the planning of the event is currently underway. Therefore, Sail Pensacola has requested confirmation from the Board that the associated funding will be included in the County's Fiscal Year 2024-2025 Budget in the amount of $315,000 which will enable Sail Pensacola, Inc., to stage "Foiling Week" in Fiscal Year 2024-2025, which will bring both locals and tourists to Escambia County and enhance Pensacola as a premiere sailing destination.

BACKGROUND SUMMARY:

On December 12, 2023, the Tourist Development Council (TDC) approved a funding request from the TDC Special Event Reserve for Sail Pensacola, Inc., in the amount of $315,000 for "Foiling Week." "Foiling Week" will be a new international sailing event which will enhance the visibility of Pensacola as an international destination for manufacturing and retail of high-performance sailing and marine technology gear. "Foiling Week" will be a multi-day event anticipated to occur sometime during February 2025 or March 2025 at Pensacola Beach. "Foiling Week" will be an international event, and the planning of the event is currently underway. Therefore, Sail Pensacola has requested confirmation from the Board that the associated funding will be included in the County's Fiscal Year 2024-2025 Budget in the amount of $315,000 which will enable Sail Pensacola, Inc., to stage Foiling Week in Fiscal Year 2024-2025, which will bring both locals and tourists to Escambia County and enhance Pensacola as a premiere sailing destination.

FISCAL IMPACT:
TDT Funds will be available and dedicated to Sail Pensacola, Inc., in the proposed Fiscal Year 2024-2025 Budget.

LEGAL CONSIDERATIONS/SIGN-OFF:
N/A

PERSONNEL
N/A

POLICY/REQUIREMENT FOR BOARD ACTION:
N/A

IMPLEMENTATION/COORDINATION:
N/A

ATTACHMENTS:
1. Sail Pensacola Application-2023-2024
2. Request from Sail Pensacola to the TDC

Foiling Events Ltd
1 Oak Close,Shillingford Abbot
Exeter, Devon EX2 9QE
United Kindgom
Reg. 139667215

12/5/2023

Mr. David Bear
Chairman
Escambia County Tourism Development Council

Dear Mr. Bear,

I am writing to you on behalf of Foiling Events Ltd, to formally request a slot on the agenda of the upcoming meeting of the Escambia County Tourism Development Council scheduled for December 12. We are eager to present a funding proposal to support the launch of Foiling Week in Pensacola, set to take place from November 4th to 10th, 2024.

Foiling Week is a globally recognized event that celebrates the sport of sailing and brings together enthusiasts, professionals, and spectators from around the world. We believe that hosting this event in Pensacola offers a unique opportunity to showcase the beauty and vibrancy of your region, while also providing a significant boost to local tourism and the economy.

The funding request is for the amount of 250.000 GBP. We are ready to provide any additional information required ahead of the meeting and look forward to the possibility of contributing to the region's thriving tourism and sporting landscape.

Thank you for considering our request. We are hopeful for a positive response and the opportunity to further discuss our proposal on December 12.

Sincerely,

Luca Rizzotti

Luca Rizzotti
Director
Foiling Events Ltd

COUNTY ADMINISTRATOR'S REPORT – Continued

II. BUDGET/FINANCE CONSENT AGENDA – Continued

4. Recommendation: That the Board confirm Escambia County's commitment to provide Tourist Development Tax (TDT) funding for the Sail Pensacola, Inc., "Foiling Week" event in the amount of $315,000, to include the Sail Pensacola event funding allocation as part of the County's Fiscal Year 2024-2025 Budget. Sail Pensacola is currently generating sponsorships related to "Foiling Week" and has requested a confirmation of the Board's support for this event.

   On December 12, 2023, the Tourist Development Council (TDC) approved a funding request from the TDC Special Event Reserve for Sail Pensacola, Inc., in the amount of $315,000 for "Foiling Week." "Foiling Week" will be a new international sailing event which will enhance the visibility of Pensacola as an international destination for manufacturing and retail of high-performance sailing and marine technology gear. "Foiling Week" will be a multi-day event anticipated to occur sometime during February 2025 or March 2025 at Pensacola Beach. "Foiling Week" will be an international event, and the planning of the event is currently underway. Therefore, Sail Pensacola has requested confirmation from the Board that the associated funding will be included in the County's Fiscal Year 2024-2025 Budget in the amount of $315,000 which will enable Sail Pensacola, Inc., to stage "Foiling Week" in Fiscal Year 2024-2025, which will bring both locals and tourists to Escambia County and enhance Pensacola as a premiere sailing destination.

Motion: Move the balance **For information:** "The balance" refers to Budget/Finance Consent Agenda Items 1 through 41, with Item 42 held for a separate vote.
Made by: Commissioner Bergosh **Seconded by:** Commissioner Kohler
Disposition: Carried 3-0, with Commissioner May temporarily out of Board Chambers

TDT EXPENDITURE CHECKLIST FORM - Tourist Promotion Fund (108)

Description of the TDT project or expenditure request.

Sail Pensacola $315,000

Event Marketing/Tourism Promotion, operating costs associated with a parade, activations/concert/ fireworks at the Maritime Park, Gallery Night, fun run, golf tournament and dinner banquet over 3 days

Details on how TDT Dollars will be expended:

Funding will be used for event marketing, management, promotion and associated event expenses.

Event funding will come from the TDC Special Event Reserve.

BOCC Confirmed: 04/22/2024

Does the TDT project or expenditure request directly and primarily support Tourism in Escambia County? YES X NO

TDT Penny used to Fund TDT project or expenditure request.	PENNY
1-2 Cent (CC: 360101)	
3 Cent (CC: 360104)	
4 Cent (CC: 360105)	X
5 Cent (CC: 360106)	

Supporting TDT expenditure subsection reference. (Section 125.0104, Florida Statutes)
125.0104 (5)(a)(3)

To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

TDC approval of the requested TDT project or expenditure request YES X NO

TDC Meeting Date: December 12, 2023

BCC approval of the requested TDT project or expenditure request YES X NO

BCC Meeting Date: February 22, 2024

Tourist Development Tax Fund 108

African American Heritage Society

14

February 23, 2024

TO: Tourist Promotion Partners
RE: Requests for funding for Fiscal Year (FY) 2024

Dear Potential Funding Recipient:

Attached please find the Escambia County Tourism Promotion Agency Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is required. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Important Note: As a requirement to receive County TDT grant monies, your organization will be **required** to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the **Attachment A** "Annual Narrative Form", attached to this application.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is an application check list to ensure all required documents are submitted. Please check each box to confirm that these items are included with your funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,
Stephan Hall
Finance Director

FISCAL YEAR 2024

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 3, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- __ Submit a fully completed Agency Funding Request Application
- __ Submit a copy of your organization's current W-9
- __ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- __ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- __ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: African American Heritage Society, Inc.

Agency Address: 200 Church Street, Pensacola, FL 32502

Mailing Address: P.O. Box 13462, Pensacola, FL 32591

Program Name for which funding is being requested: African American Heritage Society Cultural Tourism, Programs and Events for Season 2023-2024.

Amount Requested: $ 75,000

Program Contact: Dr. Cheryl Howard, CEO Office No. (850) 469-1456, Direct (850) 292-5622

Contact Email: aahspensacola@gmail.com Contact Phone: (850)292-5622

25-Word Description of Program: Cultural Tourism Program incorporating programs, events, presentations, festivals, and exhibits designed to enhance the African American cultural tourism landscape of Pensacola and the Northwest Florida Region

How many years has your organization been providing services in the County? 34

How many years has your organization received funding from the County? Approx. 13 years .

Explain how receiving funds from the County would have a significant impact on your organization:

This funding enables us to operate the African American Heritage Society Museum and Center located in Historic Pensacola Village by subsidizing many of the operating expenses including utilities, office supplies associated with operating this nonprofit tourism center, which s a vital part of the cultural tourism landscape of Pensacola and Escambia County. The Return to the County on this investment is that for those great many tourists who want to immerse themselves in a culturally diverse experience that incorporates Cultural Tourism events, activities, education, and related cultural enrichment and programs, they have a place to visit that focuses on many aspects of Pensacola's diverse community.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: _____$ 60,000_____

Briefly discuss how last year's funds were used? During our 2022-23 season, we were able to provide many in-person programs and events as well as several community co-sponsored events. We are pleased to note that our tourists engagement has continued to increase post-pandemic. Although the number of walk-in visitors has not returned completely to the prior numbers before the pandemic, we are pleased that we receive weekly requests for group tours. Our walk in's as well as our regular guests view several of our exhibits, which have grown due to the acquisition (by donation) of additional historical artifacts. The tourists who are part of tour groups often request a guided tour and speaker's program. In addition to out of town tourists, we also welcome local school groups and families who are seeking learn more about the history of Pensacola and to also educate the community on the often untaught American History that includes Americans of African descent. In order to provide these services, we must have paid staff, maintain our facility, continue our resources that aid us in providing programming, all of which in addition to the cost of utilities which have increased along with related necessary expenses.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words,

what impact did your program have on the citizens of Escambia County?

The County's ROI is tremendous. Many tourists visit Escambia County because of its rich diverse history, which is true of many cities and counties in the Southern United States. However, not all such cities and counties have an African American Cultural Center such as ours with decades of experience and programming available to tourists and local citizens. We understand the value of Collaborations and Partnerships with the City, County, Visit Pensacola, local businesses, PSC, UWF, UWH Historic Trust and other non-profit agencies and organizations. To that end, we embrace the power of collective cooperation and provide each of our tourists (in-person and virtual) with our African American Heritage Trail Guide and encourage them to walk and later drive all around downtown to dine and shop. We then include information regarding Downtown attractions, shopping and dining. We also encourage tourists to visit Belmont Devilliers, East Hill, North Hill, NAS, Pensacola Beach, Fort Pickens and other local places to promote tourism in those areas also. If we are able to maintain funding, we will seek to solidify greater partnerships and collaborations. We believe that by connecting tourists with other businesses in the city and county it increases the tourism dollars collectively, thereby cultivating a network of local and area economic empowerment, which benefits all segments of the community ultimately, thereby decreasing the burden on the budgets of local government.

We also serve the citizens of Escambia County, who have reported that our programs, events, and current exhibits have and continue to enrich their lives tremendously. They are growing as individuals and collectively as a community. We continue to welcome in-person visitors to our current exhibit and many out of state viewers of our website and the information while planning their trips to Pensacola. We have met many engage virtually first and later visit Pensacola and stop by to introduce themselves when they arrive in Pensacola.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

The funding requested for 2024-25 will be used in many ways. First, the funding is critical to the maintenance of our museum and gallery. Specifically, by virtue of our location in downtown historic Pensacola Village, we have the visibility that encourages walk-in tourists who find us by happenstance, as well as being in the perfect location for those tourists who plan their visit to Pensacola by intentionally searching for an African American History Museum, downtown. It essential that we have a suitable place and space to receive those visitors and that we have exhibits, old and new, curated locally as well as exhibits that are borrowed or traveling. We also have hosted and would like to continue to host speakers programs and humanities-focused events in the Gallery, for which we often have every seat taken and standing room only for those events. We receive very positive feedback from the community for our in-person programming and we would like to continue to present those offerings in the upcoming season. To provide that level of community engagement with out-of-town tourists as well as the local community, we must have paid staff, financial resources to pay for marketing, online subscriptions, utilities, the ability to pay speakers, musicians, historians, artists and more to provide an array of different programming from year to year. Because we are subsidized by the county, we have attempted to offer many of our programs free to the public or at cost, meaning just enough to defray the expense of each guest's attendance.

Next season, we would like to expand our tour efforts to also provide more walking tours and vehicle-supported touring directed by our Heritage Trail Guide. This will increase our expenses at many levels, but this is a service that is requested very often by out-of-town tourists and our local community of members and supporters. We are in the process now of planning for this extension and setting up an implementation plan. The additional costs have been an overriding factor in not expanding in the past, however based on the interest of the community and the potential for increased support to our partner, Visit Pensacola, we believe that the time is now to solidify our Heritage Trail/Cultural Tours initiative.

The African American Heritage Society, Inc. is an asset to the County for many reasons. Firstly, our organization is the most senior African American Cultural Tourism vehicle in the Northwest Florida Region and is a significant driver of Cultural Tourism to the Northwest Florida Region and particularly to Escambia County. We believe that the Exhibit we have curated along with the Programs and Events that we present are currently and will continue to be of major interest to Tourists from other cities, states and countries, who have told us directly that they want a full experience when they visit a city, complete with the recognition of the diverse history, culture, and information on the persons who contributed to the areas landscape. We know that tourists look for us because our website and Google metrics give us that information, which supports what the tourists are telling us directly. We have had local Pensacola residents come to our exhibit this fiscal year because they were told to do so by friends and relatives in New York, Philadelphia, and other places. When we ask, how did those out-of-towners know? We are told that our exhibits and programs are trending on social media sites before, during and after we present them. Each year we welcome tourists from other states and countries who “stopped” in Pensacola to see our Cultural offerings as part of a larger Cultural Museums Tour, and while in Pensacola, stayed in a hotel, dined, and spent money with local businesses.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: __No.

_____

_____

_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:___

There are no public nor private organizations/agencies that provide similar services.

However, we have partnered with public and private organizations that have expressed an interest in expanding cultural tourism in Escambia County. As an example, we have partnered with our County tourism Partner, Visit Pensacola to provide our Heritage Trail Guide tour to several professional tour guides from around the country, and all agreed to visit Pensacola at the same time to visit the area. Based upon feedback from the tour guides and our liaison with Visit Pensacoa, that partnered opportunity went well.

Explain how you are the best-partnering agency for your program. Please differentiate your program from a similar program.

We have been providing services in this field for more than thirty (30) years now and have the contacts, network, subject matter expertise, and support of the community to provide the services that we provide. The African American Heritage Society Center and Museum in Historic Pensacola Village is a vital part of the cultural tourism landscape of Pensacola; ***The Return to the County on this investment*** is that for those great many tourists who want to immerse themselves with a diverse experience that incorporates Cultural Tourism, they have a place to visit. We have many non-African American tourists from other States and Countries who are intentionally visiting African American Museums and Centers like ours seeking both a vacation and cross-cultural learning opportunity at the same time. Over the years, many other non-profits and “cultural organizations” have been formed. None of those that were started within our first 25 years are still in existence. Time will tell as to the newer such initiatives that have begun in the past few years. We make this work look easy, but it is NOT. We have proven longevity and a reputation for quality programming which is why most of our events are “sold out.”

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: ___60____%
- Percentage for direct programming costs: ___40____%

If Escambia County funding can only fund a portion of your request, how will you offset the difference? We will seek sponsorships, more memberships, increased board contributions, and attempt to do more fundraising which is difficult to do with limited staff.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for.

No, regrettably we have been advised that as recipients under the Tourist Development Council, we are not eligible for other local funding such as the Visit Pensacola funding, nor City funding sources. **We would like to request reconsideration and a modification to the rule that does not allow "outside agencies" to apply for other local funding to set forth an exception for outside agencies receiving less than $250,000 in TDT funding. With that exception, our organization would apply to also partner with the City for certain events, and we would apply for grants from Visit Pensacola to provide two-day art and music events that would encourage out-of-state visitors who would need to stay overnight for said two-day program. We would be better positioned for those types of programs, with "one and done" Visit Pensacola single grants. Noting that we also need our current funding which provides the framework for greater cultural tourism initiatives.**

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by

"X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY23	FY24	FY25	% Change
1. Attracting out-of-town tourists to the African American Heritage Society Center Programs, Events, and local historic sites included on our Heritage Trail Guide and other local venues to increase Awareness and Appreciation for Pensacola/Escambia County and NW Florida's rich and diverse physical landscape and history. Attracting out-of-town tourists to the African American Heritage Society Center Programs, Events, and local historic sites included on our Heritage Trail Guide and other local venues to increase Awareness and Appreciation for Pensacola/Escambia County and NW Florida's rich and diverse physical landscape and history AND expanding our Cultural Tours offerings.	460	600 As this year has not ended, it is our goal that by Sept 30, 2024, we will have received 600 tourists.	800	55%
2. Partnership with a US Governmental organization to share an unknown history of Pensacola during an era that we "thought" we knew all about; but did not know or understand the extent to which Pensacola contributed to the history of that era. Our nearly year-long project is almost completed which will yield new historical sites for our Heritage Guide, additional artifacts to be viewed by visitors, and an audiovisual product.	Documentary is still in production.	Documentary is still in production.	We anticipate that at least 2,500 tourists or more will visit Pensacola to explore this project	100%
3. Recognition of recognized cultural holidays such as MLK Day programs and Events, Emancipation Day, and Juneteenth Events which attract many tourists.	Est. 600	700	800	20%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Our primary goal is to significantly increase Cultural Tourism in the Northwest Florida Region and especially to Escambia County. We believe that the Exhibits that we have curated and the Programs that we present are currently and will continue to a major driver in this regard and of interest to Tourists from other cities, states and countries, who have told us directly that they want a full experience when they visit a city, complete with the recognition of the diverse history, culture, and persons that contribute to the city's landscape. We know that tourists look for us because our website and	55%

google metrics give us that information, which supports what the tourists are telling us directly. We have had local Pensacola residents come to our exhibit because they were told to do so by friends and relatives in New York, Philadelphia, and other places. When we ask, how did those out of towners know? We are told that our exhibits and programs are trending on social media sites before, during and after we present them.	
2. We would like to continue to collaborate and partner with local governmental bodies, such as the County and City of Pensacola, Visit Pensacola, University of West Florida, UWF Historic Trust, Pensacola State College, community groups and when appropriate other non-profits and entities that may assist with augmenting our Cultural Tourism goals, supplementing our 4th edition of our African American Heritage Trail Guide, as well as our other African American Heritage Society mission centered objectives, to the extent possible. And we will expand or cultural tours offerings.	55%
3. We would like to continue to bring an array of artists, scholars and historians to the Pensacola community to contribute to entertaining, educating, and celebrating diversity and the varied African Diaspora of Arts and Culture. Through quality programming, the AAHS has offered retrospective exhibits in the visual arts and humanities, performing arts programs, films and educational lectures, and exhibits, all highlighting a broad spectrum of the African Americans' unique and creative contributions to Pensacola and American life, both at our facility and in the community via summer heritage scholar's programs for children in underserved communities. If we are awarded this grant we will continue in this regard.	55%

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY24
1. Regarding Cultural Tourism: Pre-Covid we welcomed more than a thousand out of town and international tourists. Since Covid, many of those same tourists and local community have continued to visit us virtually to view our current "More Complete American History which includes Americans of African Descent" Exhibit and our Schomburg exhibit. Post Covid we have provided services in-person, virtually, hybrid, and via website and have observed that we are hosting large tour groups again, which had ceased during Covid. individuals.	55%
2. Collaborations and Partnerships/Afr. Amer. Heritage Trail Guide: We currently incorporate and encourage tourists to also take our Pensacola Heritage Trail Guide with them to use during their visit to the area. If we can attain additional funding and cement greater partnerships and collaborations, we would like to connect tourists with other businesses in the city and county to increase the tourism dollars collectively, thereby cultivating a network of local and area economic empowerment, which benefits all segments of the community ultimately. The current baseline has been the immediate downtown historic district area and to some extent, Belmont Devilliers as that area was the outer limit of our African American Heritage Trail Guide. We would like to increase the network of partnerships listed in Question 2, Goal 2 above by 33% to increase business network affiliations and combined Escambia County/Federal Government Historic Sites added to our Trail Guide listings over the next grant period and to add a	55%

larger array of cultural tours.	
3. Programs, Events and Exhibits: We measure success by attendance, and the fact that 100% of guests usually remain throughout, along with positive comments and top numerical scoring is written on the participant's program exit survey, and for virtual programming on the online poll. We believe that programs, events, and exhibits are essential to support the additional components of our other offerings. We would like to see an increase in attendance numbers by 33% for virtual attendance, when offered, we are often at capacity for the in-person events and we will likely begin offering the same experience over several days to accommodate more tourists and community members without adding the expense of moving events to a larger space, particularly when it is a signature event that has always been held at our Gallery or at a partners location.	55%

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$ 15,000	$ 570.00	$ 5,000
Programmatic Income	$ 3,000	$ 0	$ 10,000
County Funding/Direct Contribution	$ 50,000	$ 60,000	$ 75,000
County Funding by Other Source (a)	$ 0	$ 0	$
City Funding	$ 0	$ 500	$
Local Non-Profit Funding	$ 0	$	$
State Funding	$ 24,148	$ 24,000	$ 10,000
Federal Funding	$ 0	$ 0	$
Memberships	$ 1,620	$ 1,020	$ 5,000
Investment Income	$ 0	$ 0	$
Other Income (b)	$ 0	$ 0	$
Total Income	$ 77,147	$ 98,403	$110,000

Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) __N/A_____

(a) Please explain by Fiscal Year any amount listed in the "Other Income" line item. _____
Sale of books that we produced and published; the addition of our non-profit branded tee-shirts and related merchandise.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	3	4	5
Salaries and Wages	$ 39,173	$ 38,280	$65000
Employee Benefits	$ 0	$ 0	$
Professional Services	$ 16,757	$ 5,685	$ 6,500
Contractual Services	$ 18,605	$ 16,800	$ 25,500
Travel Expenses	$ 0	$ 0	$
Rentals and Leases	$	$	$
Communication	$ 4309	$ 2022	$ 2,500
Postage and Freight	$ 485	$ 848	$ 750
Repair and Maintenance	$ 8,071	$ 8,757	$ 750
Printing and Binding	$	$	$
Marketing and Promotion	$ 3174	$ 3,458	$ 4,000
Fuel	$	$	$
Supplies	$ 959	$ 1,537	$ 2,000
Event Expenses	$2,066	$ 1577	$ 2,000
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 12,476	$ 27,812	$ 32,000 Program Expenses
Total Expenses	$74,593	$ 99,182	$ 76,000
Net Income - (Revenue minus Expense)	$ 2,554	($779)	$10890.

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. _____

_____

_____

_____

(b) Please explain any request listed in the "Other Expenses" line item.

Non-reimbursable program expenses $2,066; Due/Subscriptions $3,092; Merchant Fees $919; Office Expenses 6,326; Taxes/Licenses $1,304; Utilities 8,757.

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? _____FY____

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements.

   _____N/A_____

   _____

   _____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these leftover/residual funds? Reinvestment into the organization, as to marketing and other avenues to expand Cultural Tourism initiatives.

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency's allocation, please add those employees to this list by agency.

Name	Position	Salary
Cheryl Howard	Exec. Dir.	$ 30,000
Barbara Phillips	Museum Asst and Mngr (Part-time)	$ 15,000
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. ____$2,500_____

_____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

_____Not currently but we are developing a fee structure now for our tours._____

_____

_____

_____

7. Does your organization require background checks from volunteers and staff? ____Yes____

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1. What is your agency's Strategic Plan? _____N/A_____

_____

_____

_____

_____

_____

2. How many jobs were created this year over last year by zip code? __N/A

_____

_____

_____

3. What is the net cost per job created? _____N/A____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____N/A_____

_____

_____

_____

_____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

_____N/A_____

_____

_____

_____

3. Was there any increase in membership for the local chambers? _____N/A___

_____

_____

_____

4. What are your agency's statistics on business creation and minority businesses by zip code? _____N/A_____

_____

_____

_____

_____

_____

5. Can we reduce the taxpayer subsidy? _____N/A_____

_____

_____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Cheryl Howard
Name

Exec. Dir April 1, 2024
Title Date

Attachment A: Annual Narrative Form

Annual Report Narrative Instructions for Organizations that are granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund related to the advertisement & promotion of tourism. Florida Statutes 125.0104(5)(a)(3) states "if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists".

Organizations that are granted TDT funds need to provide the required information below in an annual report regarding the expenditure of their funds. Please include the following information in your annual report:

TDT Grantee Information:

Name of Organization (must match W9): African American Heritage Society
Contact: Cheryl Howard
Title: Executive Director
Mailing Address: 200 Church Street, Pensacola, FL
Grant Amount Received: $60,000

Tourism Activity Description:

Brief description of the organization/event.
What impact did your organization/event have on the citizens of Escambia County? Significant positive enrichment.
Is this a new or repeat grant? Repeat
If Repeat, how many years? 13

Tourism Metrics:

How did your organization fulfill a special need within the tourism industry and/or enhance the overall local tourism product by increasing the number and quality of tourist activities? Providing unique African American Cultural opportunities.

How did your organization/event benefit tourism in Escambia County? We attracted tourists seeking diverse African American tourism venue and activities.

How were Tourist Development Tax Dollars spent? On providing a place for tourist to visit and programs with which to participate.

How did you measure the success of your organization/event? Feedback in emails, in person, via survey monkey, and survey questionnaires.

Examples of metrics should include the following:

Attendance/Spectators
Ticket Sales
Participants

Vendors/Exhibitors
Sponsorship Support
Media Coverage
Website Visits
Social Media Engagement
4th Quarterly Metrics Summary

Please provide your quarterly metrics as approved by the BOCC in your MAA:

Goals and Metrics Scorecard: XXX Example Organization FY 23-24	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?	**10**	**200**	**50**	**150**
How many people who attended/visited your organization/event stayed in area hotel/motels?	**50**	**100**	**25**	**75**
How many nights did those people stay in area hotels/motels?	**1**	**2**	**2**	**3**
On average, how much did each family spend at the organization/event?	**$200**	**$300**	**$400**	**$500**

Tourism Narrative Summary:

Brief summary of your organization's success and the positive impact it created for the citizens of Escambia County and overall impact on tourism. Pictures are a nice addition to your summary. We have had great success and made a significant positive impact in the areas of cultural tourism and for the citizens of Escambia County with our programs, events, and tours. We know this because our attendees rate us on Survey Monkey and other places, all indicating their enrichment and growth as a result of our exhibits, programs, and events.

Please see our website for photos and excerpts of our programs and in many cases of our presenters and attendees.

www.aahspensacola.org

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

African American Heritage Society, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶ 501 (c) 3

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

200 Church Street

6 City, state, and ZIP code

Pensacola, Florida 32502

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	3	0	2	2	6	4	1

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Howard Date ▶ 4/1/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
401 W. PEACHTREE ST. NW
ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date: JAN 20 1995

Employer Identification Number:
59-3022641
Case Number:
585004018
Contact Person:
ROBERTA VAN METER
Contact Telephone Number:
(404) 331-0185
Our Letter Dated:
July 30, 1991
Addendum Applies:
No

AFRICAN AMERICAN HERITAGE SOCIETY
INC
400 S JEFFERSON STREET
PENSACOLA, FL 32501-5902

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Nelson A. Brooke

Nelson A. Brooke
District Director

Form **990-EZ**

COPY

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning 10/1 , 2022, and ending 9/30 , 2023

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
AFRICAN AMERICAN HERITAGE SOCIETY INC

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
200 CHURCH STREET

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32502

D Employer identification number
59-3022641

E Telephone number
3015148861

F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify):

I Website: AFRICANAMERICANHERITAGESOCIETY.ORG

J Tax-exempt status (check only one) – ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is not required to attach Schedule B (Form 990).

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 98,403.

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	98,403.
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	98,403.
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	56,080.
	13	Professional fees and other payments to independent contractors		13	5,685.
	14	Occupancy, rent, utilities, and maintenance		14	8,757.
	15	Printing, publications, postage, and shipping		15	848.
	16	Other expenses (describe in Schedule O) . . . See. Line 16. Stmt		16	27,812.
	17	**Total expenses.** Add lines 10 through 16		17	99,182.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	-779.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	15,490.
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	-14,056.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	655.

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	16,790.	22	655.
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	**Total assets**	16,790.	25	655.
26	**Total liabilities** (describe in Schedule O)	1,300.	26	
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)	15,490.	27	655.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? PRESERVATION OF AFRICAN AMERICAN HISTORY

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 CURATED A "MORE COMPLETE AMERICAN HISTORY" EXHIBIT.

(Grants $ 0.) If this amount includes foreign grants, check here . . . . . ☐ 28a 98,403.

29

(Grants $) If this amount includes foreign grants, check here . . . . . ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here . . . . . ☐ 30a

31 Other program services (describe in Schedule O) . . . . . .

(Grants $) If this amount includes foreign grants, check here . . . . . ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) . . . . . 32 98,403.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
CHERYL J HOWARD PRESIDENT	60.00	22,100.	0.	0.
ANGELA MCCORVEY VICE PRESIDENT	4.00	0.	0.	0.
CHRISTOPHER HENDRICKS DIRECTOR	2.00	0.	0.	0.
MARION WILLIAMS DIRECTOR - Remove	0.00	0.	0.	0.
KEYA WILLIAMS DIRECTOR	0.00	0.	0.	0.
DAYLE HAWTHRONE, M.D. DIRECTOR	0.00	0.	0.	0.
INTERNS INTERNS	2.00	33,980.	0.	0.

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: _____; section 4912: _____; section 4955: _____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 _____			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed: _____			
42a	The organization's books are in care of: CHERYL J HOWARD Telephone no. (301)514-8861 Located at: 200 CHURCH STREET, PENSACOLA FL ZIP + 4 32502			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: _____	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I 46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II 47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization? 49a		X
b	If "Yes," was the related organization a section 527 organization? 49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over $100,000 . . . . . _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over $100,000 . . _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date 06/10/2024
	CHERYL J HOWARD, PRESIDENT	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name: SCOTT B SANDFORT CPA EA	Preparer's signature: SCOTT B SANDFORT CPA EA	Date: 06/10/2024	Check ☐ if self-employed	PTIN: P00411431
	Firm's name: BASS & SANDFORT ACCOUNTANTS, PA.			Firm's EIN: 59-2981831	
	Firm's address: 1301 W. GARDEN ST., PENSACOLA, FL 32502			Phone no.: (850)434-5899	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ☐ Yes ☐ No

Additional Information From Form 990-EZ: Short Form Return of Organization Exempt from Income Tax

Form 990-EZ: Short Form Return of Organization Exempt from Income Tax
Line 16: Other Expenses **Continuation Statement**

Description	Amount
ADVERTISING	3,458.
BANK FEES	648.
CREDIT CARD FEES	271.
DONATIONS	570.
EVENT EXPENSE	2,066.
INSURANCE	680.
LICENSE AND TAXES	94.
MISC. EXPENSE	1,304.
OFFICE SUPPLIES	10,551.
OUTSIDE SERVICES	6,326.
SUPPLIES	1,537.
TRAVEL	307.
Total	27,812.

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
AFRICAN AMERICAN HERITAGE SOCIETY INC	59-3022641

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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	49,337.	69,850.	64,312.	77,147.	98,403.	359,049.
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	49,337.	69,850.	64,312.	77,147.	98,403.	359,049.
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						359,049.

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	49,337.	69,850.	64,312.	77,147.	98,403.	359,049.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						359,049.

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	100 %
15	Public support percentage from 2021 Schedule A, Part II, line 14	15	%

16a **33⅓% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☒

b **33⅓% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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 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
AFRICAN AMERICAN HERITAGE SOCIETY INC	59-3022641

Pt I, Line 16:

Description: ADVERTISING $3,458

Description: BANK FEES $648

Description: CREDIT CARD FEES $271

Description: DONATIONS $570

Description: EVENT EXPENSE $2,066

Description: INSURANCE $680

Description: LICENSE AND TAXES $94

Description: MISC. EXPENSE $1,304

Description: OFFICE SUPPLIES $10,551

Description: OUTSIDE SERVICES $6,326

Description: SUPPLIES $1,537

Description: TRAVEL $307

Pt I, Line 20:

Description: ADJUSTMENT TO CORRECT BEGINNING ASSET BALANCE -$14,056

African American Heritage Society, Inc.
Balance Sheet
As of April 30, 2024

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
104 · Checking	2,662.65
Total Checking/Savings	2,662.65
Total Current Assets	2,662.65
TOTAL ASSETS	**2,662.65**
LIABILITIES & EQUITY	
Equity	
585 · Retained Earnings	655.07
Net Income	2,007.58
Total Equity	2,662.65
TOTAL LIABILITIES & EQUITY	**2,662.65**

African American Heritage Society, Inc.
Profit & Loss
October 2023 through April 2024

	Oct '23 - Apr 24	% of Income
Income		
Inc/Sales		
601 · Sales	58,226.97	100.0%
Total Inc/Sales	58,226.97	100.0%
Total Income	58,226.97	100.0%
Expense		
OPEX		
851 · Accounting & Legal	2,275.00	3.9%
854 · Advertising	765.00	1.3%
859 · Bank Charges	252.00	0.4%
875 · Contract Labor	6,669.17	11.5%
876 · Credit Card Fees	39.04	0.1%
879 · Donations	300.00	0.5%
880 · Dues and Subscriptions	100.00	0.2%
904 · Insurance	706.70	1.2%
909 · Labor, Salaries and Wages	26,775.02	46.0%
910 · License and Taxes	161.26	0.3%
916 · Miscellaneous	1,725.86	3.0%
918 · Office Supplies	5,500.08	9.4%
927 · Postage and Shipping	124.99	0.2%
929 · Repairs and Maintenance	1,057.76	1.8%
935 · Services (Outside)	5,156.91	8.9%
938 · Supplies	697.73	1.2%
943 · Meals and Entertainment	83.08	0.1%
945 · Utilities	3,829.79	6.6%
Total OPEX	56,219.39	96.6%
Total Expense	56,219.39	96.6%
Net Income	**2,007.58**	**3.4%**

African American Heritage Society, Inc.
Profit & Loss
October 2023 through April 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	TOTAL
Income								
Inc/Sales								
601 · Sales	14,614.09	205.00	10,482.08	6,350.00	4,342.57	10,912.47	11,320.76	58,226.97
Total Inc/Sales	14,614.09	205.00	10,482.08	6,350.00	4,342.57	10,912.47	11,320.76	58,226.97
Total Income	14,614.09	205.00	10,482.08	6,350.00	4,342.57	10,912.47	11,320.76	58,226.97
Expense								
OPEX								
851 · Accounting & Legal	325.00	325.00	325.00	325.00	325.00	325.00	325.00	2,275.00
854 · Advertising	445.00	45.00	45.00	52.00	52.00	74.00	52.00	765.00
859 · Bank Charges	0.00	0.00	252.00	0.00	0.00	0.00	0.00	252.00
875 · Contract Labor	0.00	2,766.67	0.00	1,200.00	400.00	1,694.50	608.00	6,669.17
876 · Credit Card Fees	2.59	0.00	3.88	7.53	3.18	4.48	17.38	39.04
879 · Donations	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00
880 · Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00
904 · Insurance	0.00	0.00	0.00	706.70	0.00	0.00	0.00	706.70
909 · Labor, Salaries and Wages	4,416.67	1,650.00	4,441.67	4,416.67	4,416.67	3,016.67	4,416.67	26,775.02
910 · License and Taxes	0.00	0.00	0.00	0.00	0.00	161.26	0.00	161.26
916 · Miscellaneous	65.00	107.92	0.00	900.00	0.00	520.00	132.94	1,725.86
918 · Office Supplies	2,841.35	230.14	291.97	665.00	658.50	378.29	434.83	5,500.08
927 · Postage and Shipping	8.99	0.00	0.00	0.00	0.00	116.00	0.00	124.99
929 · Repairs and Maintenance	160.00	160.00	0.00	320.00	160.00	160.00	97.76	1,057.76
936 · Services (Outside)	927.20	0.00	0.00	500.00	1,404.71	1,055.00	1,270.00	5,156.91
938 · Supplies	0.00	0.00	0.00	0.00	47.49	557.41	92.83	697.73
943 · Meals and Entertainment	0.00	0.00	0.00	0.00	13.23	56.35	13.50	83.08
945 · Utilities	578.56	535.26	494.40	499.14	561.16	597.31	563.96	3,829.79
Total OPEX	9,770.36	5,819.99	5,853.92	9,592.04	8,041.94	8,816.27	8,324.87	56,219.39
Total Expense	9,770.36	5,819.99	5,853.92	9,592.04	8,041.94	8,816.27	8,324.87	56,219.39
Net Income	4,843.73	-5,614.99	4,628.16	-3,242.04	-3,699.37	2,096.20	2,995.89	2,007.58

AFRICAN AMERICAN HERITAGE SOCIETY, INC.
INCOME AND EXPENSE - Ending August 31, 2023
October 1, 2022 - August 31, 2023

		OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	YTD
INCOME													
Escambia County Commission	47,653.71	0.00	0.00	0.00	9,950.94	0.00	12,330.88	0.00	7,967.33	7,359.22	5,723.51	4,321.83	47,653.71
FAAHPN	16,905.00	0.00	0.00	0.00	6000.00	0.00	5905.00	0.00	0.00	0.00	5,000.00	0.00	16,905.00
Board Giving	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	0.00	0.00	200.00
Memberships	5,095.00	250.00	3,020.00	0.00	350.00	140.00	70.00	135.00	890.00	10.00	160.00	70.00	5095.00
Book Sales	593.51	19.12	0.00	0.00	257.12	116.52	4.77	114.16	0.00	56.11	25.71	0.00	593.51
Charitable Donations	417.13	0.00	0.00	0.00	0.00	0.00	200.00	120.00	20.46	26.67	50.00	0.00	417.13
Fundraising													
Corporate Sponsors	2,066.21	0.00	2,066.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,066.21
Program Income	590.00	0.00	0	0.00	0.00	0.00	0.00	0.00	250.00	340.00	0.00	0.00	590.00
Sales of Product Income	56.48	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	-18.52	75.00	0.00	56.48
TOTAL INCOME	73,577.04	269.12	5,086.21	0.00	16,558.06	256.52	18,510.65	369.16	9,227.79	7,873.48	11,034.22	4,391.83	73,577.04
EXPENDITURES													
Executive Director	31,940.00	4,660.00	3,330.00	2000.00	4,660.00	2,000.00	3,330.00	3,300.00	2,000.00	3,330.00	2,000.00	1,330.00	31,940.00
Intern	9,525.00	250.00	250.00	415.00	1,145.00	550.00	1,350.00	1,540.00	1,655.00	1,570.00	550.00	250.00	9525.00
Speakers	1,225.00	0.00	125.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00	0.00	0.00	1225.00
Staff	1,926.20	0.00	1,926.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1926.20
Legal & Professional Services	5,485.00	200.00	200.00	200.00	200.00	200.00	200.00	357.50	3,080.00	200.00	447.50	200.00	5485.00
Utilities	5,976.62												
Gulf Power		223.54	139.44	68.2	63.62	139.93	147.35	106.55	0.00	0.00	105.67	226.07	1220.37
ECUA		48.25	49.75	49.45	49.64	49.67	49.84	49.78	100.92	49.80	0.30	49.62	547.02
City of Pensacola		31.26	33.56	33.56	33.81	33.81	33.81	33.81	33.81	33.31	33.31	33.31	367.36
COX Telephone/Internet/Security		347.84	347.32	347.32	347.32	347.79	347.79	347.79	336.43	336.43	387.49	348.35	3841.87
Marketing													
Blue Host	370.75	0	0	335.76	0	0	0	0	0	34.99	0	0	370.75
Constant Contact	500.00	45.00	50.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	500.00
EB Time Management	7.06	0.00	0.00	0.00	96.16	0.00	0.00	-89.10	0.00	0.00	0.00	0.00	7.06
Visit Pensacola	62.00	42.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	62.00
Website Builder	22.00	0.00	0.00	0.00	0.00	22.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00
Wild Apricot	753.06	60.00	60.00	0.00	60.00	60.00	60.00	75.00	0.00	238.06	140.00	0.00	753.06
Zip Recruiter	1,050.00	0.00	0.00	0.00	0.00	525.00	1050.00	1050.00	455.00	0.00	-2030.00	0.00	1050.00
Donations	970.00	0.00	0.00	0.00	650.00	0.00	320.00	0.00	0.00	0.00	0.00	0.00	970.00
Dues & Subscriptions	2,868.46	221.94	206.94	186.96	451.91	241.94	253.96	193.96	174.99	183.97	582.92	168.97	2868.46
Meals	1,107.69	0.00	782.80	0.00	76.00	207.47	41.42	0.00	0.00	0.00	0.00	0.00	1107.69
Programs	5,980.86	0.00	2066.21	0.00	910.00	400.00	0.00	255.00	0.00	910.00	439.65	1000.00	5980.86
Postage	543.39	65.77	45.64	17.99	0.00	14.64	253.79	52.54	4.99	0.00	30.34	57.69	543.39
Printing	30.59	11.35	1.06	1.06	1.06	7.51	2.14	4.29	0.00	0.00	2.12	0.00	30.59
Office Supplies	3347.53	143.13	1987.33	0.00	303.15	79.66	0.00	186.66	251.69	70.32	220.74	104.85	3347.53
Fees	761.48	1.32	12.56	541.68	177.71	0.00	7.77	0.00	5.75	0.00	11.83	2.86	761.48
Insurance	680.45	0.00	0.00	0.00	680.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	680.45
Taxes & Licenses	93.75	0.00	0.00	0.00	23.75	0.00	0.00	0.00	0.00	70.00	0.00	0.00	93.75
Travel	306.85	0.00	306.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306.85
Building Maintenance	1920.00	320.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	1920.00
TOTAL EXPENDITIURES	77,453.74	6,671.40	12,080.66	4,401.98	10,134.58	5,104.42	7,652.87	7,668.78	8,303.58	8,331.88	3,126.87	3,976.72	77,453.74
Beginning Balance		234.07	-6,168.21	-13162.7	6,360.23	12,783.71	2,053.38	12,911.16	5,611.54	6,535.75	6,077.35	13,984.70	
Income		269.12	5,086.21	0.00	16,558.06	256.52	18,510.65	369.16	9,227.79	7,873.48	11,034.22	4,391.83	
Cash On Hand		503.19	-1,082.00	10,762.21	22,918.29	7157.80	20,564.03	13,280.32	14,839.33	14,409.23	17,111.57	18,376.53	
Expenditures		-6,671.40	-12,080.66	-4,401.98	-10,134.58	-5,104.42	-7,652.87	-7,668.78	-8,303.58	-8,331.88	-3,126.87	-3,976.72	
Ending Balance		-6,168.21	-13,162.66	6,360.23	12,783.71	2,053.38	12,911.16	5,611.54	6,535.75	6,077.35	13,984.70	14,399.81	

AAHS, Inc.

Statement of Financial Position Summary

As of September 30, 2022

	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEP 2022
ASSETS												
Current Assets												
Bank Accounts	16,117.58	9,414.03	4,809.47	272.73	15,728.09	9,585.19	887.39	2,414.99	1,871.60	3,173.35	1,213.00	17,990.88
Total Current Assets	**$16,117.58**	**$9,414.03**	**$4,809.47**	**$272.73**	**$15,728.09**	**$9,585.19**	**$887.39**	**$2,414.99**	**$1,871.60**	**$3,173.35**	**$1,213.00**	**$17,990.88**
TOTAL ASSETS	**$16,117.58**	**$9,414.03**	**$4,809.47**	**$272.73**	**$15,728.09**	**$9,585.19**	**$887.39**	**$2,414.99**	**$1,871.60**	**$3,173.35**	**$1,213.00**	**$17,990.88**
LIABILITIES AND EQUITY												
Liabilities												
Current Liabilities												
Accounts Payable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Liabilities	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,300.00
Total Current Liabilities	**$1,000.00**	**$0.00**	**$0.00**	**$1,000.00**	**$1,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$1,300.00**
Total Liabilities	**$1,000.00**	**$0.00**	**$0.00**	**$1,000.00**	**$1,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$1,300.00**
Equity	15,117.58	9,414.03	4,809.47	-727.27	14,728.09	9,585.19	887.39	2,414.99	1,871.60	3,173.35	1,213.00	16,690.88
TOTAL LIABILITIES AND EQUITY	**$16,117.58**	**$9,414.03**	**$4,809.47**	**$272.73**	**$15,728.09**	**$9,585.19**	**$887.39**	**$2,414.99**	**$1,871.60**	**$3,173.35**	**$1,213.00**	**$17,990.88**

Tourist Development Tax Fund 108

Pensacola Area Chamber of Commerce

15

February 23, 2024

TO: Tourist Promotion Partners
RE: Requests for funding for Fiscal Year (FY) 2024

Dear Potential Funding Recipient:

Attached please find the Escambia County Tourism Promotion Agency Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is required. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Important Note: As a requirement to receive County TDT grant monies, your organization will be **required** to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the **Attachment A** "Annual Narrative Form", attached to this application.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is an application check list to ensure all required documents are submitted. Please check each box to confirm that these items are included with your funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,
Stephan Hall
Finance Director

FISCAL YEAR 2024

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 3, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- __ Submit a fully completed Agency Funding Request Application
- __ Submit a copy of your organization's current W-9
- __ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- __ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- __ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: ____Greater Pensacola Chamber Foundation_____

Agency Address: _418 W. Garden St., 4th Floor, Pensacola, FL 32502_____

_____

Program Name for which funding is being requested: __Fourth of July Fireworks_____

Amount Requested: $___96,000_____

Program Contact: ___Todd Thomson_____

Contact Email: _____tthomson@pensacolachamber.com_____ Contact Phone: (850) 475-4999____

25-Word Description of Program: ___Fourth of July Fireworks Show in Downtown Pensacola_____

_____

_____

_____

_____

How many years has your organization been providing services in the County? _____133_____

How many years has your organization received funding from the County? _____2_____

Explain how receiving funds from the County would have a significant impact on your organization: _____These funds would go to support the Fourth of July Fireworks Show in Pensacola. These funds would be used for the preparation and execution of the fireworks show. These funds will help our organization show our support for our community and local businesses._____

_____

_____

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: ___$96,000_____

Briefly discuss how last year's funds were used? _____Funds were used to pay for the fireworks and the other activities surrounding the day. Beyond the fireworks, funds paid for road barricades, portable toilets, event advertising, and other expenses needed for the day._____

_____

_____

_____

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County?

_____Provided high quality Fourth of July family entertainment and brought visitors to our community, providing a positive economic impact._____

_____

_____

_____

_____

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? _____Funding will be used to support the Fourth of July Fireworks show. This provides Escambia County with a signature holiday event to be enjoyed by its citizens and attracts visitors to our community._____

_____

_____

_____

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: _____No_____

_____

_____

_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:_____None_____

_____

_____

_____

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. _____We have the capacity to handle the management of this event. There is not another organization that is doing this in the city._____

_____

_____

_____

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: _____0_____%
- Percentage for direct programming costs: _____100____%

If Escambia County funding can only fund a portion of your request, how will you offset the

difference? We would have to find private sponsors.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio:

N/A

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for.

No

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY23	FY24	FY25	% Change
1. Number of destination visitors that come to Pensacola for this event	12,000	15,000	18,500	20%
2. .Number of room nights generated for this event	1,100	1,200	1,300	8%

3. Total economic impact generated by this event	4,000,000	4,400,000	5,000,000	15%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1.Attendance last 3 years- 39,700, 53,400, 55,000	66,000
2.	
3.	

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY24
1. Attendance in 2023	55,000
2.	
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025

Contributions/Donations from Private Sources	$0	$0	$0
Programmatic Income	$2,500	$3,000	$3,000
County Funding/Direct Contribution	$96,000	$96,000	$96,000
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$98,500	$99,000	$99,000

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _____

_____

_____

_____

_____

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. _____

_____

_____

_____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff			
Salaries and Wages	$Volunteers	$ Volunteers	$ Volunteers
Employee Benefits	$ Volunteers	$ Volunteers	$ Volunteers
Professional Services	$ Volunteers	$ Volunteers	$ Volunteers
Contractual Services	$	$	$
Travel Expenses	$	$	$
Rentals and Leases	$	$	$
Communication	$	$	$
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$
Marketing and Promotion	$35,000	$35,000	$35,000
Fuel	$	$	$
Supplies	$500	$500	$500
Event Expenses	$200	$200	$250
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$94,000	$96,000	$96,000
Total Expenses	$	$	$
Net Income - (Revenue minus Expense)	$129,700	$131,700	$131,700

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

_____N/A_____

_____

_____

_____

(b) Please explain any request listed in the "Other Expenses" line item.

_____N?A_____

_____

_____

_____

_____

_____

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? __Oct . 1-Sept. 30 FY_____

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. _____

_____

_____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? _____Keep in account for next

year_____

_____

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency's allocation, please add those employees to this list by agency.

Name	Position	Salary
Todd Thomson	President	$110,000
Willa Licata	Membership Director	$62,000
Magi Williams	Director of Operations	$60,000
Liko Crump	Digital Marketing	$58,000
Quinn Breaux	Programs Director	$56,000

5. Please provide the total amount of cash and investments on hand.
_____700,000_____

_____

6. Does your organization charge fees for services? If so, provide a list of fees charged.
_____NO_____

___

_____

_____

_____

7. Does your organization require background checks from volunteers and staff?

_____Staff___

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1. What is your agency's Strategic Plan?

   _____N/A_____

   _____

   _____

   _____

   _____

   _____

2. How many jobs were created this year over last year by zip code?

   _____N/A_____

   _____

   _____

   _____

3. What is the net cost per job created?

   _____N/A_____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"?

   _____N/A_____

   _____

   _____

   _____

_____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

   _____N/A_____

   ___

   _____

   _____

   _____

3. Was there any increase in membership for the local chambers? _____

   _____No_____

   __

   _____

   _____

4. What are your agency's statistics on business creation and minority businesses by zip code?

   _____N/A_____

   _____

   _____

   _____

   _____

   _____

5. Can we reduce the taxpayer subsidy?

   __N/A_____

   _____

   _____

I hereby certify that the information provided above is a true and correct statement relating to the

organization requesting funding named above.

Todd Thomson
Name

President/CEO 4/4/24
Title Date

Attachment A: Annual Narrative Form

Annual Report Narrative Instructions for Organizations that are granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund related to the advertisement & promotion of tourism. Florida Statutes 125.0104(5)(a)(3) states "if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists".

Organizations that are granted TDT funds need to provide the required information below in an annual report regarding the expenditure of their funds. Please include the following information in your annual report:

TDT Grantee Information:

Name of Organization (must match W9):

Contact:
Title:
Mailing Address:
Grant Amount Received:

Tourism Activity Description:

Brief description of the organization/event.
What impact did your organization/event have on the citizens of Escambia County?
Is this a new or repeat grant?
If Repeat, how many years?

Tourism Metrics:

How did your organization fulfill a special need within the tourism industry and/or enhance the overall local tourism product by increasing the number and quality of tourist activities?

How did your organization/event benefit tourism in Escambia County?

How were Tourist Development Tax Dollars spent?

How did you measure the success of your organization/event?

Examples of metrics should include the following:

Attendance/Spectators
Ticket Sales
Participants
Vendors/Exhibitors
Sponsorship Support
Media Coverage
Website Visits
Social Media Engagement

4th Quarterly Metrics Summary

Please provide your quarterly metrics as approved by the BOCC in your MAA:

Goals and Metrics Scorecard: XXX Example Organization FY 23-24	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?	**10**	**200**	**50**	**150**
How many people who attended/visited your organization/event stayed in area hotel/motels?	**50**	**100**	**25**	**75**

How many nights did those people stay in area hotels/motels?	**1**	**2**	**2**	**3**
On average, how much did each family spend at the organization/event?	**$200**	**$300**	**$400**	**$500**

Tourism Narrative Summary:

Brief summary of your organization's success and the positive impact it created for the citizens of Escambia County and overall impact to tourism. Pictures are a nice addition to your summary.

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Pensacola Area Chamber Foundation, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
418 West Garden St., 4th Floor

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, FL 32502

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
5 9 - 2 2 9 7 8 2 6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person ▶** [signature] | **Date ▶** 1-2-24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Internal Revenue Service
Room 310, Screening Unit
P. O. Box 941
Atlanta, Georgia 30370

Department of the Treasury

LETTER 1046

JUN 13 1984

RECEIVED JUN 25 1984

Our Letter Dated:
November 30, 1983
Advance Ruling Period:
March, 1982
through June 30, 1984
Person to Contact:
R. Mitchell/tlb
Contact Telephone Number:
(404) 221-4627
Employer Identification
Number:
59-2297826
File Folder Number:
580044577

Pensacola Area Chamber
Foundation, Inc.
P. O. Box 550
Pensacola, FL 32593

Dear Sir or Madam:

Our letter of the above date stated that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2) of the Internal Revenue Code.

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate your advance ruling period ends on the date shown above. Therefore, to establish that you are an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please send us the following information for each of the tax years in your advance ruling period:

1. Amount of gifts, grants, and contributions received.

2. Amount of membership fees received.

3. Amount of gross income from interest, dividends, rents, and royalties.

4. Amount of net income from unrelated business activities.

5. Amount of tax revenue levied for your benefit and either paid to you or spent on your behalf.

6. The value of services or facilities furnished to you by a governmental unit without charge. (Do not include the value of services or facilities generally furnished to the public without charge.)

7. Amount of other receipts. Please specify their nature. (Do not include gain (or loss) from the sale or exchange of capital assets or gross receipts from the sources described in item 10, below.)

8. The total amount of the above items for each year and the total for the advance ruling period.

9. A statement showing the name of and amount received from each person (individual, estate, trust, organization, or foundation) who contributed more than 2 percent of the aggregate total in item 8 for the advance ruling period. If such amounts were other than cash, please indicate the nature or type of receipt and the method of valuation.

10. Amount of gross receipts from admissions, sale of merchandise, performance of services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Furnish the following information unless you do not wish consideration of your status under section 509(a)(2):

11. The total amount of items 8 and 10 for each tax year.

12. A statement showing the name of, and amount received in each year from, each disqualified person (as defined in section 4946 of the Code) and each organization described in section 170(b)(1)(A)(vii) or (viii) of the Code from whom you received amounts included in items 1, 2, or 10, above.

13. With respect to the amounts included in item 10, above: the name of each bureau or agency of a governmental unit and each person from whom you received an amount in excess of the greater of $5,000 or 1 percent of the total amount shown for each year in item 11, above, and the amount received from each. There is no need to repeat information shown for item 12, above.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return or report. Please send it to us within 90 days from the end of your advance ruling period. An addressed envelope is enclosed for your convenience.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section 7428 (b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

Artemus Jewell

Exempt Organization Specialist

Enclosure:
Envelope

Your response to letter 1046 must be furnished under signature of a principal officer. (If submitted under a signature other than a principal officer please submit proper authorization)

Please furnish the name and telephone number of a principal officer who may be contacted during business hours.

Reference Item 2 of Letter 1046

Membership Fees:

Membership fees may be classified as donations and reported in item 2, or gross receipts and reported in item 10, depending on their nature as described below:

Gross Receipts: Membership fees include the sales of admissions merchandise, services, of the use of facilities to the public.

Donations: Membership fee is to provide support to the organization without receipt of any benefits as refered to above.

Reference Item 12 of Letter 1046

A disqualified person is generally;

a) a substantial contributor. (a substantial contributor includes any person whether or not exempt from tax, who contributed or bequeathed a total amount of more than $5,000 if the amount is more than 2% of the total contributions received. For a trust, a substantial contributor includes the creator of the trust. However, in no case does the term include a governmental unit.)

b) An officer, director, trustee or an individual having powers of responsibilities similar to those of officers, director, or trustee of the organization.

c) An owner of more than 20% of:

1. The total combined voting power of a corporation,
2. The profits interest of a partnership, or
3. The beneficial interest of a trust or unincorporated enterprise,

which is (during the ownership) a substantial contributor to the foundation.

d) A member of the family (spouse, ancestors, descendents, and spouses of lineal descendents) of any of the individuals described in a,b, or c above;

e) A corporation of which more than 35% of the total combined voting power is owned by persons described in a,b,c, or d above;

f) A partnership of which more then 35% of the profits interest in owned by persons described in a,b,c, or d;

g) A trust, estate, or unincorporated enterprise of which more than 35% of the beneficial interest is owned by person described in a,b,c, or d.

An organization described in IRC 170(b)(1)(A)(vii) is a private foundation.

An organization described in IRC 170(b)(1)(A)(viii) is an organization described in section 509(a)(2) or 509(a)(3). An organization is described in 509(a)(2) if it normally receives more than one-third of its support from any combination of gifts of membership fees receipts from related activities and less than one-third from investment income. An organization is described in 509(a)(3) if it is operated, supervised or controlled by or in connection with one or more organizations described in IRC 509(a)(1) or 509(a)(2) and is rated for the benefit of, or to carry out the purposes of one or more of these organizations.

Forms 990 / 990-EZ Return Summary

For calendar year 2021, or tax year beginning **10/01/21** , and ending **09/30/22**

Pensacola Area Chamber Foundation, Inc. **59-2297826**

Net Asset / Fund Balance at Beginning of Year			**372,697**
Revenue			
Contributions	**122,850**		
Program service revenue	**158,590**		
Investment income	**191**		
Capital gain / loss			
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	**0**		
Total revenue		**281,631**	
Expenses			
Program services	**206,722**		
Management and general	**68,086**		
Fundraising			
Total expenses		**274,808**	
Excess / (deficit)			**6,823**
Changes			
Net Asset / Fund Balance at End of Year			**379,520**

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	**281,631**

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	**274,808**

Balance Sheet

	Beginning	Ending	Differences
Assets	**487,151**	**498,558**	
Liabilities	**114,454**	**119,038**	
Net assets	**372,697**	**379,520**	**6,823**

Miscellaneous Information

Amended return	
Return / extended due date	**08/15/23**
Failure to file penalty	

Form **8879-TE**

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 10/01, 2021, and ending 9/30, 20 22

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to** *www.irs.gov/Form8879TE* **for the latest information.**

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

Name of filer	EIN or SSN
Pensacola Area Chamber Foundation, Inc.	59-2297826

Name and title of officer or person subject to tax: Todd Thomson, President

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ▶	[X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 281,631
2a	**Form 990-EZ** check here ▶	[ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here ▶	[ ]	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here ▶	[ ]	**b**	**Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**
5a	**Form 8868** check here ▶	[ ]	**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here ▶	[ ]	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here ▶	[ ]	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here ▶	[ ]	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here ▶	[ ]	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here ▶	[ ]	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize **Brown Thornton Pacenta & Company, P** to enter my PIN **97826** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ _____ Date ▶ **08/15/23**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **50371142178**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ **08/15/23**

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter social security numbers on this form as it may be made public.**

▶ **Go to** *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 10/01/21 **, and ending** 09/30/22

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Pensacola Area Chamber Foundation, Inc.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): P.O. Box 550

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Pensacola FL 32591-0550

D Employer identification number: 59-2297826

E Telephone number: 850-438-4081

G Gross receipts $: 281,631

F Name and address of principal officer:
Todd Thomson
P.O. Box 550
Pensacola FL 32591

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.pensacolachamber.com

H(c) Group exemption number ▶

K Form of organization: ☒ 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:
The Foundation is a related organization to the Pensacola Area Chamber of Commerce which periodically provides funding to the Chamber to support the Chamber's activites.

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	5
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	0
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	131,887	122,850
9 Program service revenue (Part VIII, line 2g)	65,407	158,590
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	222	191
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	197,516	281,631

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	211,203	274,808
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	211,203	274,808
19 Revenue less expenses. Subtract line 18 from line 12	-13,687	6,823

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	487,151	498,558
21 Total liabilities (Part X, line 26)	114,454	119,038
22 Net assets or fund balances. Subtract line 21 from line 20	372,697	379,520

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

▶ Todd Thomson — President

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Michael D. Thornton				P00150049

Firm's name ▶ Brown Thornton Pacenta & Company, PA — Firm's EIN ▶ 59-3478013

Firm's address ▶ P.O. Box 12484 Pensacola, FL 32591 — Phone no. 850-434-3146

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2021)

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

The Foundation is a related organization to the Pensacola Area Chamber of Commerce which periodically provides funding to the Chamber to support the Chamber's activites.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ **75,168** including grants of $) (Revenue $ **158,595**)

Leadership Pensacola is a program for training future leaders of Pensacola.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

Ship Commissioning- The Chamber of Commerce and the Foundation, in partnership with other organizations, had planned to host ship commissioning ceremonies during 2020 and 2021.

4c (Code:) (Expenses $ **131,554** including grants of $) (Revenue $ **122,850**)

Military Development Program - for identifying and executing military friendly initiatives to enhance the region's military value and improve the quality of life for active and reitred military, and veterans.

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ **206,722**

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV **Checklist of Required Schedules** *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a** 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		**2b**		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		**4a**		X
b	If "Yes," enter the name of the foreign country ▶				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		**7g**		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**		X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		**8**		
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?		**13a**		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		**14a**		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?		**15**		X
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		**16**		X
	If "Yes," complete Form 4720, Schedule O.				
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		**17**		
	If "Yes," complete Form 6069.				

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI 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	5		
	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	5		
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 ▶ **None**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

Todd Thomson **P.O. Box 550**

Pensacola **FL 32591** **850-438-4081**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) **Todd Thomson**	1.00									
President	40.00	X		X				0	105,684	13,585
(2) **Ray Walker**	1.00									
Chair	1.00	X		X				0	0	0
(3) **David Deliman**	1.00									
Vice Chair	1.00	X		X				0	0	0
(4) **Fred Robbins**	1.00									
Treasurer	1.00	X		X				0	0	0
(5) **Jennifer Grove**	1.00									
Secretary	1.00	X		X				0	0	0
(6) **Justin Beck**	1.00									
Past President	1.00	X		X				0	0	0
(7)										
(8)										
(9)										
(10)										
(11)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal ▶									**105,684**	**13,585**
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶									**105,684**	**13,585**

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ **0**

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		**X**
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		**X**
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		**X**

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ **0**

Part VIII **Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	90,000				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	32,850				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a–1f ▶			122,850			
Program Service Revenue		Business Code					
	2a **Leadership Pensacola**	611430		158,590	158,590		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f ▶			158,590			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			191			191
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental inc. or (loss) 6c						
	d Net rental income or (loss) ▶						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a						
	b Less: cost or other basis and sales exps. 7b						
	c Gain or (loss) 7c						
	d Net gain or (loss) ▶						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d ▶						
	12 **Total revenue.** See instructions ▶			281,631	158,590	0	191

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	**12,891**	**6,150**	**6,741**	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	**1,181**		**1,181**	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates	**90,000**	**30,000**	**60,000**	
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a **Military Development**	**98,479**	**98,479**		
b **Leadership Pensacola**	**72,093**	**72,093**		
c **Dues and Subscriptions**	**164**		**164**	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	**274,808**	**206,722**	**68,086**	**0**
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	75,729	1	94,158
	2	Savings and temporary cash investments	411,422	2	404,400
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	487,151	16	498,558
Liabilities	17	Accounts payable and accrued expenses	7,910	17	7,814
	18	Grants payable		18	
	19	Deferred revenue	15,500	19	15,500
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	91,044	25	95,724
	26	**Total liabilities.** Add lines 17 through 25	114,454	26	119,038
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	372,697	27	379,520
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	372,697	32	379,520
	33	Total liabilities and net assets/fund balances	487,151	33	498,558

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	281,631
2	Total expenses (must equal Part IX, column (A), line 25)	2	274,808
3	Revenue less expenses. Subtract line 2 from line 1	3	6,823
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	372,697
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	379,520

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2a	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to** *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization Pensacola Area Chamber Foundation, Inc.

Employer identification number 59-2297826

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 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box 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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f)) **14** %

15 Public support percentage from 2020 Schedule A, Part II, line 14 **15** %

16a **33 1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	53,618	81,300	91,655	131,887	122,850	481,310
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	87,094	156,141	153,553	65,407	158,590	620,785
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	140,712	237,441	245,208	197,294	281,440	1,102,095
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.)						1,102,095

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6	140,712	237,441	245,208	197,294	281,440	1,102,095
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	7,923	7,215	3,306	222	191	18,857
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	7,923	7,215	3,306	222	191	18,857
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.)	148,635	244,656	248,514	197,516	281,631	1,120,952

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	98.32 %
16	Public support percentage from 2020 Schedule A, Part III, line 15	16	97.49 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	2 %
18	Investment income percentage from **2020** Schedule A, Part III, line 17	18	3 %

19a **33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

DAA

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	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	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	
6	Other distributions (*describe in Part VI*). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	
9	Distributable amount for 2021 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI*. See instructions.			
6	Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI*. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990 or Form 990-PF.**
▶ **Go to** *www.irs.gov/Form990* **for the latest information.**

OMB No. 1545-0047

2021

Name of the organization
Pensacola Area Chamber Foundation, Inc.

Employer identification number
59-2297826

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

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33$^{1}/_{3}$% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ▶ $

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
Pensacola Area Chamber

Employer identification number
59-2297826

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	Gulf Power 1 Energy Place Pensacola FL 32520	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	State of Florida, DEO 107 East Madison St Tallahassee FL 32399	$ 90,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	Navy Federal 6200 N Davis Hwy Pensacola FL 32504	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	Pen Air 1289 Airport Blvd Pensacola FL 32504	$ 10,000	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.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**
▶ **Go to** *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
Pensacola Area Chamber Foundation, Inc.

Employer identification number
59-2297826

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange program
- **e** ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ..... ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ..... ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ..... ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ..... ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment ▶ ..... %
- **b** Permanent endowment ▶ ..... %
- **c** Term endowment ▶ ..... %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	**3a(i)**		
(ii) Related organizations	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ..... ▶				

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) **Due to Chamber**	**95,724**
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	**95,724**

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			**1**	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	**2a**			
b	Donated services and use of facilities	**2b**			
c	Recoveries of prior year grants	**2c**			
d	Other (Describe in Part XIII.)	**2d**			
e	Add lines **2a** through **2d**			**2e**	
3	Subtract line **2e** from line **1**			**3**	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			**5**	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			**1**	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	**2a**			
b	Prior year adjustments	**2b**			
c	Other losses	**2c**			
d	Other (Describe in Part XIII.)	**2d**			
e	Add lines **2a** through **2d**			**2e**	
3	Subtract line **2e** from line **1**			**3**	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			**5**	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or Form 990-EZ. ▶ Go to *www.irs.gov/Form990* for the latest information.	2021 Open to Public Inspection

Name of the organization	Employer identification number
Pensacola Area Chamber Foundation, Inc.	59-2297826

Form 990, Part III, Line 4d - All Other Accomplishments

Partnership Services and miscellaneous activities

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The 990 is presented to the Board for approval once the return is received from the CPA firm.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Officers and directors annually sign a conflict of interest form where they disclose their business conflicts. The organization's staff monitors any votes that may pose a conflict and ensure appropriate members abstain from voting.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

The Foundation's 990 is available upon request.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**

▶ **Attach to Form 990.**

▶ **Go to** *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: **Pensacola Area Chamber Foundation, Inc.**

Employer identification number: **59-2297826**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
(1) Pensacola Bay Area Chamber of P.O. Box 550 59-0190330 Pensacola FL 32593	Commerce	FL	501c6		N/A		X
(2)							
(3)							
(4)							
(5)							

Part III Identification of Related Organizations Taxable as a Partnership.

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispro-portionate alloc.? Yes	(h) Dispro-portionate alloc.? No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													

Part IV Identification of Related Organizations Taxable as a Corporation or Trust.

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) Section 512(b)(13) controlled entity? No
(1)										
(2)										
(3)										
(4)										

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

		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)	**Pensacola Bay Area Chamber of**	**m**	**90,000**	**By Agreement**
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII **Supplemental Information.**
Provide additional information for responses to questions on Schedule R. See instructions.

Form **990**

Two Year Comparison Report

For calendar year 2021, or tax year beginning **10/01/21** , ending **09/30/22**

2020 & 2021

Name

Pensacola Area Chamber Foundation, Inc.

Taxpayer Identification Number

59-2297826

			2020	2021	Differences
Revenue	1. Contributions, gifts, grants	1.	131,887	32,850	-99,037
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.		90,000	90,000
	4. Program service revenue	4.	65,407	158,590	93,183
	5. Investment income	5.	222	191	-31
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	197,516	281,631	84,115
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.			
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.			
	19. Occupancy, rent, utilities, and maintenance	19.			
	20. Depreciation and Depletion	20.			
	21. Other expenses	21.	211,203	274,808	63,605
	22. **Total expenses.** Add lines 13 through 21	22.	211,203	274,808	63,605
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	-13,687	6,823	20,510
Other Information	24. Total exempt revenue	24.	197,516	281,631	84,115
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	65,629	158,781	93,152
	27. Total assets	27.	487,151	498,558	11,407
	28. Total liabilities	28.	114,454	119,038	4,584
	29. Retained earnings	29.	372,697	379,520	6,823
	30. Number of voting members of governing body	30.	5	5	
	31. Number of independent voting members of governing body	31.	5	5	
	32. Number of employees	32.	0	0	
	33. Number of volunteers	33.			

Form **990**

Tax Return History

2021

Name: **Pensacola Area Chamber Foundation, Inc.**

Employer Identification Number: **59-2297826**

	2017	2018	2019	2020	2021	2022
Contributions, gifts, grants	53,618	81,300	91,655	131,887	122,850	
Membership dues						
Program service revenue	87,094	156,141	153,553	65,407	158,590	
Capital gain or loss						
Investment income	7,923	7,215	3,306	222	191	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue	148,635	244,656	248,514	197,516	281,631	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation						
Professional fees		2,500	70,023			
Occupancy costs						
Depreciation and depletion						
Other expenses	316,534	387,641	304,095	211,203	274,808	
Total expenses	316,534	390,141	374,118	211,203	274,808	
Excess or (Deficit)	-167,899	-145,485	-125,604	-13,687	6,823	
Total exempt revenue	148,635	244,656	248,514	197,516	281,631	
Total unrelated revenue						
Total excludable revenue	95,017	163,356	156,859	65,629	158,781	
Total Assets	721,725	650,986	489,276	487,151	498,558	
Total Liabilities	64,252	138,998	102,892	114,454	119,038	
Net Fund Balances	657,473	511,988	386,384	372,697	379,520	

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
Interest Income						
	$ 191		14			
Total	$ 191					

Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
Military Development	$ 90,000
Military Development	32,850
Total	$ 122,850

Schedule A, Part III, Line 2(e)

Description	Amount
Leadership Pensacola Workshops & Seminars	$ 158,590
Total	$ 158,590

Schedule A, Part III, Line 10a(e)

Description	Amount
Interest Income	$ 191
Total	$ 191

Tourist Development Tax Fund 108

Juneteenth Fireworks (Place holder)

16

This is a place holder for the Juneteenth Celebration.

Funding Amount:

$50,000

Tourist Development Tax Fund 108

Perdido Key Beach (Place Holder)

17

This is a place holder for the Perdido Key Beach.

Funding Amount:

$50,000

Tourist Promotion Fund

108

Pensacola Beach Chamber of Commerce

18

APPLICATION CHECKLIST (Required)

- _X Submit a fully completed Agency Funding Request Application
- _X Submit a copy of your organization's current W-9
- _X Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- _X Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- _X Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: ___Pensacola Beach Chamber of Commerce_____

Agency Address: _7 Casino Beach Boardwalk, Pensacola Beach, FL 32561_____

Program Name for which funding is being requested: _2024-2025 New Year's Eve and 4th of July Fireworks Displays on Pensacola Beach_____

Amount Requested: $__87,750_____

Program Contact: _Meg Peltier, President/CEO_____

Contact Email: _meg@visitpensacolabeach.com_____ Contact Phone: (850_) 723-9858____

25-Word Description of Program: _The Pensacola Beach Chamber sponsors and coordinates the annual New Year's Eve and 4th of July Fireworks displays on Pensacola Beach._____

_____

_____

How many years has your organization been providing services in the County?36 years since 1988.

How many years has your organization received funding from the County? __Two_____

Explain how receiving funds from the County would have a significant impact on your organization: The cost of the annual fireworks shows has risen 67% since 2021 making it unaffordable for the chamber within the current budget. The fundraising assistance enables the chamber to continue to provide this traditional event for tourists, businesses, and residents positively economically impacting the entire Pensacola Beach community._____

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: _FY2023-24 $85,000_____

Briefly discuss how last year's funds were used? The funds were specifically designated to cover the remaining costs of the 2024 4th of July Fireworks display on Pensacola Beach and the entire cost of the 2023 New Year's Eve Fireworks display on Pensacola Beach.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? The 2024 4th of July Fireworks display has not occurred yet, even though the funds are from the FY2023-24 budget.. For the 2023 4th of July Fireworks, we calculated an estimated 70,000 visitors and $1,750,000 dollars generated in one day. (see FY2022-23 final report) For the 2023 New Year's Eve Fireworks display on December 31st we calculated an estimated 50,000 visitors with an economic impact of $100K to $4 million dollars for the NYE weekend.(see FY2023-24 1st qtr. metrics report) We anticipate an increase in both tourism/visitors and dollars in FY2024-25.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? The funding will be used strictly to cover the total expenses of $65,000 for the 2024 New Year's Eve Fireworks display (December 31, 2024) and the remaining expenses of $22,750 (5% increase from 2024) for the 2025 4th of July Fireworks display by contract with Pyro Shows. These events draw visitors from across the country and provide an economic boost to local businesses in Escambia County. In 2023, the New Year's Eve Show on December 31st was on a Sunday night which extended weekend stays from 2-4 nights vs. the usual 1-2 nights with approximately 10,000+ visitors staying in the area with 85-90% occupancy on Pensacola Beach. The 2023 4th of July Fireworks display attracted 70,000 visitors with 30,000 visitors staying in area hotels/motels with 95-100% occupancy

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: ____N/A_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area: N/A

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. N/A

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 0 %
- Percentage for direct programming costs: 100 %

If Escambia County funding can only fund a portion of your request, how will you offset the difference? We would solicit business sponsorships from the community.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. _No Duplication. The PBCC will receive $55,000 in Restricted funds from the Santa Rosa Island Authority for the 2025 4th of July Fireworks display.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY23	FY24	FY25	% Change
1.Tourist/visitors #'s as measured by toll booth vehicles day of Dec. 31st New Year's Eve fireworks display	16,284	17,586 (8% estimated increase)	18,993 (8% estimated increase)	16% Increase from 2022 baseline
2. Tourist/visitors #'s as measured by toll both vehicle counts day of 4th of July fireworks display	24,450	26,406 8% estimated increase)	28,518 (8% estimated increase)	27% increase from 2022 baseline
3. Hotel % occupancy rates: Dec. 31, New Year's Eve 4th of July	85-90% 95-100%	90-95% 98-100%	95-100% 98-100%	12% increase from 2022 baseline

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. To increase tourist/visitors as measured by toll booth vehicle data and occupancy rates.	NYE -18,993 vehicles; 95-100% occupancy
2. To continue to provide quality annual Fireworks displays on Pensacola Beach for New Year's Eve and the 4th of July	4th of July - 28,518 vehicles; 98-100% occupancy
3.	

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY24
1. Dec. 31st /New Year's Eve Fireworks Display (2023)	16,284
2. 4th of July Fireworks Display (2023)	24,450
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources			
Programmatic Income			
County Funding/Direct Contribution	$20,000	$85,000	$87,750
County Funding by Other Source (a)			
City Funding			
Local Non-Profit Funding			
State Funding			
Federal Funding			
Memberships			
Investment Income			
Other Income (b)	$55,000	$55,000	**$55,000**
Total Income	$75,000	$140,000	**$142,750**

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) N/A

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. $55,000 for FY 2023-24 and FY 2024-25 4th of July Fireworks display from Santa Rosa Island Authority – Restricted Funds

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff			
Salaries and Wages			
Employee Benefits			
Professional Services			
Contractual Services			
Travel Expenses			
Rentals and Leases			
Communication			
Postage and Freight			
Repair and Maintenance			
Printing and Binding			
Marketing and Promotion			
Fuel			
Supplies			
Event Expenses	$75,000	$140,000	$142,750
Capitalizable Assets for County Funding (a)			
Other Expenses (b)			
Total Expenses	$75,000	$140,000	$142,750
Net Income - (Revenue minus Expense)	0	0	0

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. _____N/A_____

_____

(b) Please explain any request listed in the "Other Expenses" line item. ____N/A_____

_____

_____

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar_

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements.__ The financials are organizational and the tables are programmatic.____

_____

_____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? __No net income from this program._____

_____

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency's allocation please add those employees to this list by agency.

Name	Position	Salary
N/A		$
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. _$284,000_____

_____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

   As a non-profit membership organization, we do not charge fees for services, but we do have membership dues per business that range from $200-$275 annually.

   _____

7. Does your organization require background checks from volunteers and staff? Yes-Staff

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: ___N/A____

1. What is your agency's Strategic Plan? _____

_____

_____

_____

_____

_____

2. How many jobs were created this year over last year by zip code? _____

_____

_____

_____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development) N/A

1. What was done by your agency to address the "Pockets of Poverty"? _____

   _____

   _____

   _____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

   _____

   _____

3. Was there any increase in membership for the local chambers? _____

   _____

   _____

   _____

4. What are your agency's statistics on business creation and minority businesses by zip code? _____

   _____

   _____

   _____

5. Can we reduce the taxpayer subsidy? _____

   _____

   _____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Margaret M. Peltier
Name

President/CEO 3-28-24
Title Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Pensacola Beach Chamber of Commerce

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ 501(c)6 non-profit

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
7 Casino Beach Boardwalk

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola Beach, Florida 32561

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
			–			–				

or

Employer identification number
5	9	–	2	9	1	8	1	9	8

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ [signature] President/CEO Date ▶ 01-31-2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0038

In reply refer to: 0441979376
June 24, 2009 LTR 4168C E0
59-2918198 000000 00 000
00042370
BODC: TE

PENSACOLA BEACH CHAMBER OF COMMERCE
735 PENSACOLA BEACH BLVD
PENSACOLA BCH FL 32561-2029

048044

Employer Identification Number: 59-2918198
Person to Contact: C Winn
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of June 15, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in January 1990, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(6) of the Internal Revenue Code.

Because you are not an organization described in section 170(c) of the Code, donors may not deduct contributions made to you. You should advise your contributors to that effect.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Rita A. Leete

Rita A. Leete
Accounts Management II

Internal Revenue Service
District Director

Department of the Treasury

C - 1130
ATLANTA, GA 30301

Date:

JAN 03 1990

THE PENSACOLA BEACH CHAMBER OF COMMERCE INC
PO BOX 1174
PENSACOLA BEACH, FL 32561

Employer Identification Number:
59-2918198
Contact Person:
ED BRADLEY
Contact Telephone Number:
(404) 331-4989

Internal Revenue Code
Section 501(c)(6)
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay $100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay $50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of $1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than $25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally $25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of $10 a day

is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed $5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Paul Williams
District Director

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning , 2022, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization PENSACOLA BEACH CHAMBER OF COMMERCE

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 7 CASINO BEACH BOARDWALK

Room/suite

City or town, state or province, country, and ZIP or foreign postal code: PENSACOLA BEACH, FL 32561

D Employer identification number: 59-2918198

E Telephone number: (850) 932-1500

G Gross receipts $ 290,006.

F Name and address of principal officer: MARGARET PELTIER, 7 CASINO BEACH, PENSACOLA BEACH, FL 32561

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.PENSACOLABEACHCHAMBER.COM

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1988

M State of legal domicile: FL

Part I Summary

1	Briefly describe the organization's mission or most significant activities: DEVELOPMENT OF COMMERCE ON PENSACOLA BEACH		
2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	30
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-1,026.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	201,812.	197,149.
9	Program service revenue (Part VIII, line 2g)	51,736.	90,222.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	261.	334.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-2,168.	-1,007.
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	251,641.	286,698.
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,753.	3,800.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	75,945.	117,388.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	168,270.	177,224.
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	246,968.	298,412.
19	Revenue less expenses. Subtract line 18 from line 12	4,673.	-11,714.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	258,463.	246,746.
21	Total liabilities (Part X, line 26)		
22	Net assets or fund balances. Subtract line 21 from line 20	258,463.	246,746.

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: 10/20/2023

MARGARET PELTIER, PRESIDENT/CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Joseph Kurbec		10/24/2023		P02108140

Firm's name: RICHARD H. CANTIN CPA, PA — Firm's EIN: 27-0113179

Firm's address: 913 GULF BREEZE PARKWAY, STE 14, GULF BREEZE, FL 32561 — Phone no. (850) 934-3730

May the IRS discuss this return with the preparer shown above? See instructions ☒ 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 . . . . . ☐

1 Briefly describe the organization's mission:

DEVELOPMENT OF COMMERCE ON PENSACOLA BEACH

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

PENSACOLA BEACH CHAMBER OF COMMERCE MANAGES THE PENSACOLA BEACH VISITORS INFORMATION CENTER (VIC). THE VIC IS OPEN SEVEN DAYS A WEEK TO ASSIST VISITORS BY PROVIDING INFORMATION ABOUT BUSINESSES, SERVICES, AND EVENTS. THE CHAMBER ANNUALLY MANAGES 35,000 QUERIES ONLINE, BY PHONE, FAX AND IN PERSON.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

PENSACOLA BEACH CHAMBER COORDINATES, PROMOTES AND SPONSORS A FOURTH OF JULY FIREWORKS SHOW.

4c (Code:) (Expenses $ including grants of $) (Revenue $)

PENSACOLA BEACH CHAMBER PARTNERS WITH THE LOCAL GOVERNING BODY TO COORDINATE, PROMOTE AND SPONSOR THE PENSACOLA BEACH RED, WHITE AND BLUES WEEK FEATURING FIVE DAYS OF AVIATION RELATED EVENTS.

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		×
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	×	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		×
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5	×	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		×
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		×
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		×
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		×
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		×
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	×	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		×
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		×
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		×
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		×
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		×
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		×
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		×
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		×
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		×
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		×
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		×
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		×
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		×
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		×
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		×
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		×
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		×

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *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		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		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		
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	0		
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 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☒

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	9		
b	Enter the number of voting members included on line 1a, above, who are independent .	1b	9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			X
6	Did the organization have members or stockholders?	6		X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

MEG PELTIER, 7 CASINO BEACH BOARDWALK, PENSACOLA BEACH, FL 32561 (850)932-1500

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JUSTON TAKACS CHAIRMAN	1.00			X						
(2) KYRA SMITH VICE CHAIRMAN	1.00 0.00			X						
(3) BOB SUNDIUS TREASURER	1.00			X						
(4) JOSHUA ROTH SECRETARY	1.00			X						
(5) BRETT JACKSON DIRECTOR	1.00	X								
(6) RHEA KESSLER DIRECTOR	1.00	X								
(7) CHERYL MANISCALCO DIRECTOR	1.00	X								
(8) CHRISTINE BREWSTER PAST CHAIR	1.00	X								
(9) WANDA RADCLIFFE EX-OFFICIO	1.00	X								
(10) MARGARET PELTIER PRESIDENT/CEO	40.00			X	X			58,846.		
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								58,846.		
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								58,846.		

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization

		Yes	No
3	Did the organization list any **former** officer, director, 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

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	42,870.			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	153,259.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,020.			
	g	Noncash contributions included in lines 1a–1f	1g	$			
	h	**Total.** Add lines 1a–1f			197,149.		
Program Service Revenue			Business Code				
	2a	EVENTS	999999	90,186.	90,186.	0.	0.
	b	BANK CREDIT FEE	999999	36.	36.	0.	0.
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f			90,222.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		334.	0.	0.	334.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents 6a					
	b	Less: rental expenses 6b					
	c	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory 7a					
	b	Less: cost or other basis and sales expenses 7b					
	c	Gain or (loss) 7c					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	10a	2,282.			
	b	Less: cost of goods sold	10b	3,308.			
	c	Net income or (loss) from sales of inventory			-1,026.	0.	-1,026.	0.
Miscellaneous Revenue			Business Code				
	11a	RACK FEES	999999	0.	0.	0.	0.
	b	MISCELLANEOUS	999999	19.	19.	0.	0.
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d			19.		
	12	**Total revenue.** See instructions		286,698.	90,241.	-1,026.	334.

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	3,800.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	58,846.			
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	58,542.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,065.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	100.			
12 Advertising and promotion	5,008.			
13 Office expenses	6,567.			
14 Information technology	46.			
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,137.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	355.			
23 Insurance	6,418.			
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 EVENTS	149,310.			
b EMPLOYMENT EXPENSES	445.			
c MISC	255.			
d STORAGE UNIT	1,089.			
e All other expenses	3,429.			
25 **Total functional expenses.** Add lines 1 through 24e	298,412.			
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	16,446.	1	4,750.
	2	Savings and temporary cash investments	238,898.	2	239,232.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . 10a 8,859.			
	b	Less: accumulated depreciation . . . . . 10b 6,095.	3,119.	10c	2,764.
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	258,463.	16	246,746.
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25		26	
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds	258,463.	31	246,746.
	32	Total net assets or fund balances	258,463.	32	246,746.
	33	Total liabilities and net assets/fund balances	258,463.	33	246,746.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	286,698.
2	Total expenses (must equal Part IX, column (A), line 25)	2	298,412.
3	Revenue less expenses. Subtract line 2 from line 1	3	-11,714.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	258,463.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-3.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	246,746.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .	3b		

Schedule 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
PENSACOLA BEACH CHAMBER OF COMMERCE

Employer identification number
59-2918198

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(6) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33⅓% 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
PENSACOLA BEACH CHAMBER OF COMMERCE	59-2918198

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	SANTA ROSA ISLAND AUTHORITY 1 VIA DE LUNA DRIVE GULF BREEZE FL 32561	$ 153,259.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
PENSACOLA BEACH CHAMBER OF COMMERCE	59-2918198

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: PENSACOLA BEACH CHAMBER OF COMMERCE

Employer identification number: 59-2918198

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(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
PENSACOLA BEACH CHAMBER OF COMMERCE	59-2918198

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. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions . . . . . $

3 Volunteer hours for political campaign activities. See instructions . . . . . .

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-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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.		
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**		

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.

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?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
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		X
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2	X	
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		X

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 IV **Supplemental Information** *(continued)*

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
PENSACOLA BEACH CHAMBER OF COMMERCE

Employer identification number
59-2918198

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII . . . . ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0.			0.
b Buildings				
c Leasehold improvements				
d Equipment		8,859.	6,095.	2,764.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				2,764.

Part VII Investments—Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)*		

Part VIII Investments—Program Related.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)*		

Part IX Other Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

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
PENSACOLA BEACH CHAMBER OF COMMERCE	59-2918198

Pt VI, Line 6: BUSINESSES PAY ANNUAL DUES TO BECOME MEMBERS OF THE CHAMBER OF COMMERCE.

Pt VI, Line 7a: MEMBERS ARE ELIGIBLE TO VOTE FOR ANY OPEN BOARD POSITIONS.

Pt VI, Line 11b: THE FORM 990 IS REVIEWED AT THE MONTHLY BOARD MEETINGS.

Pt VI, Line 19: THESE DOCUMENTS ARE AVAILABLE UPON REQUEST.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20_____

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer	EIN or SSN
PENSACOLA BEACH CHAMBER OF COMMERCE	59-2918198

Name and title of officer or person subject to tax

MARGARET PELTIER, PRESIDENT/CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here . . . ☒	b	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12) . .	1b	286,698.
2a	**Form 990-EZ** check here . . ☐	b	**Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here . . ☐	b	**Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here . . ☐	b	**Tax based on investment income** (Form 990-PF, Part V, line 5) .	4b	
5a	**Form 8868** check here . . . ☐	b	**Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here . . ☐	b	**Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here . . . ☐	b	**Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here . . . ☐	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here . . . ☐	b	**Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here . . ☐	b	***Amount of credit payment requested*** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (**a**) an acknowledgement of receipt or reason for rejection of the transmission, (**b**) the reason for any delay in processing the return or refund, and (**c**) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize RICHARD H. CANTIN CPA, PA to enter my PIN 3 2 5 6 1 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 10/20/2023

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 5 9 4 2 9 8 2 2 2 2 2

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date 10/24/2023

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Additional Information From 2022 Federal Exempt Tax Return

Form 990: Return of Organization Exempt from Income Tax
Part IX Line 24 (continued) (1)
Line 24 col (A) **Itemization Statement**

Description	Amount
ART & WINE FESTIVAL	12,999.
EVENT EXPENSE	136,311.
Total	**149,310.**

KURBEC & CANTIN CPA PA
ENGAGEMENT LETTER

TAX RETURN FOR
PENSACOLA BEACH CHAMBER OF COMMERCE

October 24, 2023

This letter is to confirm and specify the terms of our engagement with your firm for the year ended December 31, 2022 and to clarify the nature and extent of the tax services we will provide. Also, by sending you this engagement letter, we have assumed that you are the person responsible for the tax matters. If this is not a correct assumption, please furnish us with the name of the individual responsible for the tax matters.

Our engagement is limited to performing the following services:

1. Prepare the federal non-profit tax return.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee.

It is your responsibility to notify our office that you require an extension within a reasonable period of time prior to the filing deadline. If we do not receive your request for an extension, we will not be held responsible for any penalties, interest, or any additional fees that may be assessed by the taxing authority. If an extension is filed on your behalf, please note that this is an extension of time to file, not an extension of time to pay if you owe a taxing authority.

The federal tax laws provide for a penalty to be imposed when a taxpayer makes a substantial understatement of tax liability.

We will use our judgment in resolving questions where the tax law is unclear, or where there are conflicts between taxing authorities' interpretations of the law and other supportable positions.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your partners, or the partnership's employees or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially

privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

Management is responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You also have final responsibility for the tax return(s) and, therefore, you should review the return(s) carefully before signing and filing.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us. If financials are provided with this return, they are for management purposes only and no assurances are provided.

The return(s) may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request. However, such additional services are not included in the fees for the preparation of the tax return(s).

Our fees for tax services will be based in part upon the amount of time required at our standard billing rates for the personnel working on the engagement. All invoices are due and payable upon presentation. [Amounts not paid within 30 days from the invoice date will be subject to a late payment charge of 1.5% per month (18% per year). If for any reason the account is turned over to an attorney for collection, an additional charge of 33 1/3% will be added to the account to cover collection costs.]

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled

for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.

We want to express our appreciation for this opportunity to work with you.

Accepted By:_____

Title:_____

Date:_____

913 Gulf Breeze Pkwy. Ste. 14, Gulf Breeze, FL 32561
(850) 934-3730– Fax (850) 934-3738
Website: www.CantinCPA.com

The Pensacola Beach Chamber of Commerce
Balance Sheet
As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash - VIC	200.00
Synovus CD (6 mo)	55,000.00
Synovus CD (9 mo)	116,898.15
Synovus Checking 9752	38,053.03
Synovus Money Mkt 9760	22,750.12
Total Checking/Savings	232,901.30
Other Current Assets	
Prepaid - Fireworks 4th of July	8,530.16
Prepaid Advertisting Expense	16,885.50
Prepaid Fireworks - New Years	22,500.00
Total Other Current Assets	47,915.66
Total Current Assets	280,816.96
Fixed Assets	
Accumulated Depreciation	-5,740.00
Furniture and Equipment	8,858.52
Total Fixed Assets	3,118.52
TOTAL ASSETS	**283,935.48**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	16,582.14
Total Accounts Payable	16,582.14
Other Current Liabilities	
Sales and Use Tax	52.28
Total Other Current Liabilities	52.28
Total Current Liabilities	16,634.42
Total Liabilities	16,634.42
Equity	
Unrestricted Net Assets	247,100.94
Net Income	20,200.12
Total Equity	267,301.06
TOTAL LIABILITIES & EQUITY	**283,935.48**

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
Event Income	
Art & Wine Festival	
A&W Sponsorships	1,069.10
Advertising	8,850.00
Vendor/Artist	1,875.00
Wine Tasting Tickets	11,583.41
Total Art & Wine Festival	23,377.51
Beach Ball Breakfast	
Entry (w/breakfast)	1,540.21
Sponsorships	1,200.00
Total Beach Ball Breakfast	2,740.21
Blue Wahoos	1,437.00
Business After Hours	
Raffle - 50/50	1,388.00
Sponsorships	100.00
Business After Hours - Other	200.00
Total Business After Hours	1,688.00
Crawfish Festival	3,752.00
Halloween Pub Crawl	4,432.00
Holiday Party	4,751.84
Red, White & Blues Airshow	
Air Show Reception Drinks	3,895.37
Airshow Vendors	9,500.00
Total Red, White & Blues Airshow	13,395.37
Season Your Holidays	
Lighted Boat Parade	
Registration Fees	315.00
Total Lighted Boat Parade	315.00
Polar Bear Plunge	
Sales	11,077.38
Total Polar Bear Plunge	11,077.38
Surfing Santa Parade	1,030.00
Total Season Your Holidays	12,422.38
St. Paddy's Day Pub Crawl	
Stop Fee	2,600.00
T-Shirts	6,580.00
Total St. Paddy's Day Pub Crawl	9,180.00
Taste of the Beach	
Sponsorships	7,100.00
TOB Entry Fees	1,950.00
TOB Kid's Cooking Classes	50.00
TOB T-shirt sales	475.00
VIP Trolley Dinner	17,414.61
Taste of the Beach - Other	400.00
Total Taste of the Beach	27,389.61
Event Income - Other	10.00
Total Event Income	104,575.92

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2023

	Jan - Dec 23
Operations Income	
Ambasssadors Income-Donations	280.00
Interest - Savings Account	6,916.07
Membership Fees	53,151.61
VIC (Visitor Center)	
Sales - Gift Shop	3,211.04
Total VIC (Visitor Center)	3,211.04
Total Operations Income	63,558.72
Vistor Center - IN Kind	25,818.00
Total Income	193,952.64
Gross Profit	193,952.64
Expense	
Ambassadors	316.80
Board of Directors	
Board of Directors Retreat-	824.00
Executive Board Expense	257.53
Board of Directors - Other	1,025.71
Total Board of Directors	2,107.24
Event Expense	
4th of July	209.72
Airshow	
Advertising	477.73
Airshow - Other	418.88
Total Airshow	896.61
Art & Wine Festival	
A&W Supplies	17.82
Wine	3,136.01
Art & Wine Festival - Other	874.37
Total Art & Wine Festival	4,028.20
Beach Ball Breakfast	
Food	1,650.00
Total Beach Ball Breakfast	1,650.00
Beach0Ween	1,262.34
Blue Wahoos	1,800.00
Business After Hours	701.93
Halloween Pub Crawl	3,849.88
Holiday Party (Annual MTG)	
Food (Venue)	6,291.46
Holiday Party Annual Awards	923.80
Holiday Party (Annual MTG) - Other	509.10
Total Holiday Party (Annual MTG)	7,724.36
Season Your Holidays	
Lighted Boat Parade	
Boat Awards	167.01
Lighted Boat Parade - Other	523.80
Total Lighted Boat Parade	690.81
Polar Bear Plunge	518.79
Surfing Santa Beach Parade	2,203.67
Total Season Your Holidays	3,413.27
Snowbird Beach Bash	25.94

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2023

	Jan - Dec 23	
St. Paddy's Day Pub Crawl		
St. Paddy's T-Shirts	5,152.05	
St. Paddy's Day Pub Crawl - Other	1,812.45	
Total St. Paddy's Day Pub Crawl		6,964.50
Taste of the Beach		
Band	1,000.00	
Security	480.00	
Supplies	578.95	
VIP Trolley Dinner	3,603.75	
Taste of the Beach - Other	7,502.08	
Total Taste of the Beach		13,164.78
Total Event Expense		45,691.53
Insurance		
Directors/Officer Insurance		1,120.90
General Liability Insuracne		3,706.16
Professional Liability Ins		1,335.32
Total Insurance		6,162.38
Membership Expenses		
Chamber Holiday Cards		612.02
Member Awards		737.65
Retention Expense		23.32
Total Membership Expenses		1,372.99
Operations Expense		
Bank Fees		784.31
Chamber Advertising		
Dues/Memberships	2,085.00	
Flyers/Nametags/Signage	532.66	
Networking Event	483.29	
Website	301.92	
Chamber Advertising - Other	697.15	
Total Chamber Advertising		4,100.02
Corporate Fees		70.00
Credit Card Fees		1,153.91
Donations		
Charitable Donation	60.51	
Donations - Other	400.00	
Total Donations		460.51
Employee Education/Development		
FLP-Gulf Power Conference	265.69	
Webinars/Seminars	1,000.00	
Employee Education/Development - Other	1,169.66	
Total Employee Education/Development		2,435.35
Employees		
Background Check	40.00	
Gift (Get Well/Going Away)	305.78	
Incentive (memberships)	1,027.29	
Payroll Liability Insurance	288.00	
Payroll Processing Fees	15,807.04	
Salary/Wages	141,992.99	
Transponder-Beach Pass	66.00	
X Offset - Management Fees	-94,999.92	
Total Employees		64,527.18

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2023

	Jan - Dec 23
Office Supplies	2,079.09
Postage (Chamber)	169.46
President/CEO expense	2.98
Professional Services	20.00
Software - Programs	6,138.26
Storage Unit	1,089.48
Taxes	
Sales & Use	853.75
Tax Prep/File	825.00
Total Taxes	1,678.75
Travel/Lodging	1,755.67
VIC	
SRIA Expenses	103.09
Supplies	4,343.86
VIC - Other	141.90
Total VIC	4,588.85
VIC Gift Shop	
Stickers	971.10
VIC Gift Shop - Other	200.00
Total VIC Gift Shop	1,171.10
Operations Expense - Other	58.66
Total Operations Expense	92,283.58
Vistor Center Volunteer Hour	25,818.00
Total Expense	173,752.52
Net Ordinary Income	20,200.12
Net Income	**20,200.12**

The Pensacola Beach Chamber of Commerce
Balance Sheet
As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash - VIC	135.00
Synovus CD (3 mo)	55,000.00
Synovus CD (6 mo)	55,000.00
Synovus CD (9 mo)	110,000.00
Synovus Checking 9752	4,615.22
Synovus Money Mkt 9760	19,232.20
Total Checking/Savings	243,982.42
Total Current Assets	243,982.42
Fixed Assets	
Accumulated Depreciation	-5,740.00
Furniture and Equipment	8,858.52
Total Fixed Assets	3,118.52
TOTAL ASSETS	**247,100.94**
LIABILITIES & EQUITY	
Equity	
Unrestricted Net Assets	258,462.65
Net Income	-11,361.71
Total Equity	247,100.94
TOTAL LIABILITIES & EQUITY	**247,100.94**

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2022

	Jan - Dec 22	
Ordinary Income/Expense		
Income		
Bank Credit fee		36.00
Donations		1,020.00
Event Income		
Art & Wine Festival		
A&W Sponsorships	1,944.10	
Vendor/Artist	2,113.46	
Wine Tasting Tickets	10,145.61	
Total Art & Wine Festival		14,203.17
Beach Ball Breakfast		
Entry (w/breakfast)	844.37	
Sponsorships	493.28	
Beach Ball Breakfast - Other	204.71	
Total Beach Ball Breakfast		1,542.36
Business After Hours		
Raffle - 50/50	497.00	
Sponsorships	297.86	
Business After Hours - Other	25.00	
Total Business After Hours		819.86
Crawfish Festival		976.00
Halloween Pub Crawl		
Stop Fee	1,800.00	
Tumbler Sales	5,233.11	
Halloween Pub Crawl - Other	608.00	
Total Halloween Pub Crawl		7,641.11
Holiday Party		218.75
Lighted Boat Parade		
Registration Fees	585.91	
Total Lighted Boat Parade		585.91
NY Eve Fireworks Sponsor		2,500.00
Red, White & Blues Airshow		
Air Show Reception Drinks	3,660.13	
Airshow Vendors	6,969.76	
Total Red, White & Blues Airshow		10,629.89

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2022

		Jan - Dec 22
Season Your Holidays		
Polar Bear Plunge		
Sales	6,104.00	
Total Polar Bear Plunge		6,104.00
Surfing Santa Parade		500.00
Total Season Your Holidays		6,604.00
St. Paddy's Day Pub Crawl		
Stop Fee		3,000.00
T-Shirts		6,938.94
St. Paddy's Day Pub Crawl - Other		1,950.00
Total St. Paddy's Day Pub Crawl		11,888.94
Taste of the Beach		
Bar Sales-Beer		4,493.25
Frozen Zone Sales		1,936.00
Sponsorships		1,500.00
TOB Cash Bank		3,000.00
TOB Entry Fees		888.92
TOB Kid's Cooking Classes		450.00
TOB T-shirt sales		2,092.94
VIP Trolley Dinner		14,305.80
Water sales		2,816.00
Taste of the Beach - Other		1,092.64
Total Taste of the Beach		32,575.55
Total Event Income		90,185.54
Operations Income		
Interest - Savings Account		334.35
Membership Fees		42,869.55
Restricted Funds		
Events	13,115.00	
Fireworks	45,000.00	
Total Restricted Funds		58,115.00
VIC (Visitor Center)		
Management Fees	95,144.39	
Sales - Merchandise	2,281.90	
Total VIC (Visitor Center)		97,426.29
Total Operations Income		198,745.19

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2022

	Jan - Dec 22
Uncategorized Income	18.93
Total Income	290,005.66
Gross Profit	290,005.66
Expense	
Ambassadors	364.30
Art & Wine Festival	
A&W Supplies	949.31
Advertising	8,850.00
Wine	2,400.00
Art & Wine Festival - Other	800.00
Total Art & Wine Festival	12,999.31
Board of Directors	695.18
Computer/ Software	46.18
Event Expense	
4th of July	
EMS Standby	403.00
Fireworks	61,662.50
Total 4th of July	62,065.50
Airshow	
Advertising	95.00
Blues Reception (drinks)	3,660.13
Postage	51.00
Tent/Tables	2,106.00
Airshow - Other	518.52
Total Airshow	6,430.65
Beach Ball Breakfast	
Food	1,800.00
Beach Ball Breakfast - Other	113.25
Total Beach Ball Breakfast	1,913.25
Beach0Ween	1,526.80
Halloween Pub Crawl	
Advertising	765.00
Halloween Pub Crawl - Other	4,982.59
Total Halloween Pub Crawl	5,747.59

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2022

	Jan - Dec 22	
Holiday Party (Annual MTG)		
Food (Venue)	10,718.57	
Postage	180.00	
Holiday Party (Annual MTG) - Other	482.05	
Total Holiday Party (Annual MTG)		11,380.62
Season Your Holidays		
Advertising	7,682.50	
Boat Awards	154.42	
Chamber Holiday Cards	384.82	
Kids Pre Show Party	450.00	
Lighted Boat Parade	66.61	
New Years Eve Fireworks	7,000.00	
Polar Bear Plunge	5,998.80	
Surfing Santa Beach Parade	2,402.82	
Season Your Holidays - Other	76.57	
Total Season Your Holidays		24,216.54
Snowbird Breakfast Beach Bash		530.81
St. Paddy's Day Pub Crawl		
Advertising	0.00	
St. Paddy's T-Shirts	3,408.18	
Total St. Paddy's Day Pub Crawl		3,408.18
Taste of the Beach		
Alcohol beverages	1,274.54	
Band	1,050.00	
Security	480.00	
Supplies	551.52	
Tent Permit	95.00	
TOB T-shirts	1,231.01	
VIP Trolley Dinner	4,000.00	
Taste of the Beach - Other	10,273.13	
Total Taste of the Beach		18,955.20
Event Expense - Other		135.45
Total Event Expense		136,310.59
Operations Expense		
Bank Fees		205.94

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2022

	Jan - Dec 22	
Chamber Advertising		
Door Prize	21.34	
Dues/Memberships	505.42	
Flyers/Nametags/Signage	2,163.88	
Member Awards	649.97	
Networking Event	180.00	
Website	1,282.50	
Chamber Advertising - Other	205.10	
Total Chamber Advertising		5,008.21
Corporate Fees		70.00
Directors/Officer Insurance		1,110.08
Donations		
Charitable Donation	3,800.00	
Volunteer Gifts	304.59	
Total Donations		4,104.59
Employees		
Background Check	10.00	
Gift (Get Well/Going Away)	325.87	
Salary/Wages	117,388.41	
Transponder-Beach Pass	22.00	
Employees - Other	86.95	
Total Employees		117,833.23
General Liability Insuracne		5,308.15
Office Supplies		1,354.27
Petty Cash		255.00
Planning/Training		
FACP Conference	628.45	
FLP-Gulf Power Conference	459.00	
Planning/Training - Other	665.00	
Total Planning/Training		1,752.45
Postage (Chamber)		311.03
President/CEO expense		325.66
Professional Services		100.00
Software - Programs		4,901.86
Storage Unit		1,089.48
Taxes		
Sales & Use	2,768.36	
Tax Prep/File	1,065.00	
Total Taxes		3,833.36

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2022

	Jan - Dec 22	
VIC		
Supplies	3,069.22	
VIC - Other	238.89	
Total VIC		3,308.11
Operations Expense - Other		80.39
Total Operations Expense		150,951.81
Total Expense		301,367.37
Net Ordinary Income		-11,361.71
Net Income		**-11,361.71**

The Pensacola Beach Chamber of Commerce
Balance Sheet
As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
Gulf Winds Checking	15,711.28
Gulf Winds Savings	238,897.85
Petty Cash - VIC	735.00
Total Checking/Savings	255,344.13
Total Current Assets	255,344.13
Fixed Assets	
Accumulated Depreciation	-5,740.00
Furniture and Equipment	8,858.52
Total Fixed Assets	3,118.52
TOTAL ASSETS	**258,462.65**
LIABILITIES & EQUITY	
Equity	
Unrestricted Net Assets	253,789.35
Net Income	4,673.30
Total Equity	258,462.65
TOTAL LIABILITIES & EQUITY	**258,462.65**

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2021

		Jan - Dec 21
Ordinary Income/Expense		
Income		
Event Income		
Beach Ball Breakfast		
Entry (w/breakfast)	652.77	
Sponsorships	150.00	
Total Beach Ball Breakfast		802.77
Business After Hours		
Entry Fee	387.05	
Raffle - 50/50	395.00	
Sponsorships	350.00	
Total Business After Hours		1,132.05
Chamber Hike - Florida Trail		
Sponsorships	500.00	
Total Chamber Hike - Florida Trail		500.00
Halloween Pub Crawl		
Stop Fee	2,000.00	
Tumbler Sales	4,468.51	
Total Halloween Pub Crawl		6,468.51
Homecoming Airshow		16,064.46
Lighted Boat Parade		
Registration Fees	450.86	
Total Lighted Boat Parade		450.86
Mardi Gras Boat Parade		
Registration Fees	525.00	
Total Mardi Gras Boat Parade		525.00
Red, White & Blues Airshow		
Airshow Vendors	8,112.15	
Total Red, White & Blues Airshow		8,112.15
Season Your Holidays		
Polar Bear Plunge		
Raffle - 50/50	347.00	
Sales	6,025.09	
Polar Bear Plunge - Other	1,846.66	
Total Polar Bear Plunge	8,218.75	
Surfing Santa Parade	450.00	
Season Your Holidays - Other	50.00	
Total Season Your Holidays		8,718.75
St. Paddy's Day Pub Crawl		
Stop Fee	2,370.62	
T-Shirts	6,300.00	
Total St. Paddy's Day Pub Crawl		8,670.62
Event Income - Other		291.00
Total Event Income		51,736.17
Operations Income		
Interest - Savings Account		261.09
Membership Fees		44,194.06

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2021

	Jan - Dec 21	
Restricted Funds		
Events	16,544.60	
Fireworks	60,000.00	
Total Restricted Funds		76,544.60
VIC (Visitor Center)		
Management Fees	81,343.36	
Rack Fees	394.38	
Sales - Merchandise	7,086.23	
VIC Supplies	143.18	
VIC (Visitor Center) - Other	162.03	
Total VIC (Visitor Center)		89,129.18
Operations Income - Other		384.00
Total Operations Income		210,512.93
Total Income		262,249.10
Gross Profit		262,249.10
Expense		
Accounting Correction		-17.96
Depreciation Expense		353.00
Event Expense		
4th of July		
Advertising	380.00	
EMS Standby	400.00	
Fireworks	45,500.00	
Total 4th of July		46,280.00
Airshow		
Blues Reception (drinks)	4,382.11	
Lodging	601.44	
Postage	39.75	
Tent Permit	125.00	
Total Airshow		5,148.30
Beach Ball Breakfast		
Food	122.95	
Beach Ball Breakfast - Other	-8.73	
Total Beach Ball Breakfast		114.22
Beach to Breeze BINGO		
Advertising	1,160.00	
Total Beach to Breeze BINGO		1,160.00
Chamber Hike - Trail Stamp		631.76
Halloween Pub Crawl		
Advertising	4,080.00	
Halloween Pub Crawl - Other	4,272.00	
Total Halloween Pub Crawl		8,352.00
Holiday Party (Annual MTG)		
Food (Venue)	4,951.41	
Postage	101.00	
Total Holiday Party (Annual MTG)		5,052.41
Homecoming Airshow Exp		
Reception-Food/Drinks	7,574.46	
Tent/Tables	3,706.60	
Total Homecoming Airshow Exp		11,281.06

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2021

	Jan - Dec 21	
Indulge/Mardi Gras Boat Parade		
Advertising	5,000.00	
Boat Awards	70.25	
EMS Standby	200.00	
Fireworks	5,000.00	
Total Indulge/Mardi Gras Boat Parade		10,270.25
Season Your Holidays		
Advertising	6,986.00	
Boat Awards	228.77	
EMS Standby	200.00	
Kids Pre Show Party	450.00	
New Years Eve Fireworks	19,500.00	
Surfing Santa Beach Parade	735.00	
Season Your Holidays - Other	128.84	
Total Season Your Holidays		28,228.61
St. Paddy's Day Pub Crawl		
Advertising	3,214.00	
St. Paddy's T-Shirts	4,741.25	
Total St. Paddy's Day Pub Crawl		7,955.25
Taste of the Beach		
Band	400.00	
Supplies	99.59	
Tent Permit	97.85	
Taste of the Beach - Other	2,090.00	
Total Taste of the Beach		2,687.44
Total Event Expense		127,161.30
Operations Expense		
Bank Fees		50.00
Chamber Advertising		
Door Prize	55.98	
Dues/Memberships	165.00	
Flyers/Nametags/Signage	921.87	
Member Awards	721.18	
Networking Event	278.00	
Website	4,752.00	
Total Chamber Advertising		6,894.03
Corporate Fees		61.25
Directors/Officer Insurance		1,988.00
Donations		
Charitable Donation	2,752.55	
Volunteer Gifts	203.93	
Total Donations		2,956.48
Employees		
Background Check	20.00	
Benefits - AFLAC	27.54	
Gift (Get Well/Going Away)	50.00	
Incentive (memberships)	2,900.00	
Mileage Reimbursement	659.24	
Payroll Liability Insurance	97.20	
Payroll Processing Fees	6,359.98	
Salary/Wages	75,945.46	
Supplemental Insurance	55.08	
Transponder-Beach Pass	106.00	
Total Employees		86,220.50

The Pensacola Beach Chamber of Commerce
Profit & Loss
January through December 2021

	Jan - Dec 21	
General Liability		1,142.05
General Liability Insuracne		5,145.00
Office Supplies		1,470.18
Parking		5.33
Payment Processing Fees		893.96
Planning/Training		214.02
Postage (Chamber)		179.55
Professional Liability Ins		894.60
Professional Services		4,500.00
Refunded Membership Fess		269.69
Software - Programs		756.11
Storage Unit		864.48
Taxes		
Sales & Use	502.40	
Tax Prep/File	1,207.50	
Total Taxes		1,709.90
Travel/Lodging		209.05
VIC		
Supplies	75.00	
Total VIC		75.00
VIC Merchandise		
Stickers	1,099.65	
T-Shirts	9,309.96	
VIC Merchandise - Other	-72.50	
Total VIC Merchandise		10,337.11
Operations Expense - Other		208.17
Total Operations Expense		127,044.46
Total Expense		254,540.80
Net Ordinary Income		7,708.30
Other Income/Expense		
Other Expense		
Other Expense		3,035.00
Total Other Expense		3,035.00
Net Other Income		-3,035.00
Net Income		**4,673.30**

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/21/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Mary Jordan	
Gulf Coast Affordable Insurance, LLC 700 N New Warrington Road Pensacola FL 32506	PHONE (A/C, No, Ext): (850) 497-6810	FAX (A/C, No): (850) 390-4776
	E-MAIL ADDRESS: agents@gcainsurance.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Scottsdale Insurance Company	
INSURED The Pensacola Beach Chamber of Commerce, Inc 7 Casino Beach Boardwalk Pensacola Beach FL	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** CL2432100377 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			CPS7756462	03/10/2024	03/10/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ $ $
	☐ UMBRELLA LIAB ☐ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☐ RETENTION $						EACH OCCURRENCE AGGREGATE	$ $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N ☐ N / A If yes, describe under DESCRIPTION OF OPERATIONS below						☐ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ $ $

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Art & Wine Festival- May 11, 2024
4th of July Fireworks- July 4, 2024
Red, White & Blues Air Show-Blues Beachside Bazaar- July 12-July 13 2024
Taste of the Beach Festival- October 11-October 12, 2024
Beach-O-Ween- October 18, 2024
Lighted Boat Parade- December 6,2024
Surfin' Santa Christmas Parade- December 8, 2024
New Year's Eve Fireworks- December 31, 2024

CERTIFICATE HOLDER

The Pensacola Beach Chamber of Commerce, Inc
7 Casino Beach Boardwalk
Pensacola Beach FL 32561

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Mary Jordan

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TDT EXPENDITURE CHECKLIST FORM - Tourist Promotion Fund (108)

Description of the TDT project or expenditure request.

Pensacola Beach Chamber of Commerce - $87,500.00

Funds will be used to provide a family friendly New Years Eve Celebration and patriotic countywide celebration commemorating the nation's birth which directly and primarily promote tourism by attracting visitors to Pensacola Beach for the firework displays.

Details on how TDT Dollars will be expended:

Funding will be used for the firework displays and barge rentals.

Event funding will come from the TDC Special Event Reserve.

Does the TDT project or expenditure request directly and primarily support Tourism in Escambia County? YES X NO

TDT Penny used to Fund TDT project or expenditure request.	PENNY
1-2 Cent (CC: 360101)	
3 Cent (CC: 360104)	
4 Cent (CC: 360105)	X
5 Cent (CC: 360106)	

Supporting TDT expenditure subsection reference. (Section 125.0104, Florida Statutes)
125.0104 (5)(a)(3)

To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

TDC approval of the requested TDT project or expenditure request YES x NO 5/21/2024

TDC Meeting Date:

BCC approval of the requested TDT project or expenditure request YES NO

BCC Meeting Date:

Tourist Promotion Fund

108

Pensacola Mardi Gras

19

Danny A. Zimmern
President
Amy G. Newman
Executive Director, PMGI
Jade Hoy
Director of Growth and Public Engagement
Jennifer Saba
Executive Director, PMGF

April 3, 2024

Allyson Parden
Director's Aide
Office of Management & Budget
Escambia County
221 Palafox Place
Pensacola, FL 32502

Dear Ms. Parden,

Attached please find our 2024 Escambia County Tourism Promotion Agency Application. We have included a current W-9, Secretary of State Divisions of Corporations Sunbiz Recognition of our Foundation, our Articles of Incorporation, and the 2024 Economic Impact of Pensacola Mardi Gras Study performed by Downs St. Germain.

Pensacola Mardi Gras Foundation, Inc. was formed in May 2023. We are waiting for the IRS confirmation of designation. Additionally, our bookkeepers are organizing and finalizing the 2024 Mardi Gras accounts. When they are complete, we are forwarding them to an independent accountant for review. Upon receipt of the full profit and loss statement, balance sheet, and independent review, we will forward those to your office.

Thank you for accepting this application and please contact us with any questions.

We are very proud of the growth of Pensacola Mardi Gras over the past 25+ years and last year's grant, along with this year's grant, will continue that growth. Our application is a bit lengthy and often a bit repetitive, however, the facts are the facts, and we felt that it was better to err on the side of repetition than leave anything to chance.

Thank you again.

Sincerely,

Danny Zimmern

124 E Wright Street, Suite B/ Pensacola, FL 32502
850-465-4657 (office) / 850-434-7780 (fax)
www.pensacolamardigras.com

March 1, 2023

TO: Tourist Promotion Partners
RE: Requests for funding for Fiscal Year (FY) 2024

Dear Potential Funding Recipient:

Attached please find the Escambia County Tourism Promotion Agency Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 3, 2023.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is required. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Important Note: As a requirement to receive County TDT grant monies, your organization will be **required** to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the **Attachment A** "Annual Narrative Form", attached to this application.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is an application check list to ensure all required documents are submitted. Please check each box to confirm that these items are included with your funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,
Stephan Hall
Finance Director

FISCAL YEAR 2024
ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, April 3, 2023

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

___ Submit a fully completed Agency Funding Request Application

___ Submit a copy of your organization's current W-9

___ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

__ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: **Pensacola Mardi Gras Foundation, Inc.**

Agency Address: **124 E Wright Street Suite B, Pensacola, FL 32502**

Program Name for which funding is being requested: **2025 Pensacola Mardi Gras Season**

Amount Requested: **$250,000**

Program Contact: **Danny A. Zimmern, President**

Contact Email: **dannyz@pensacolamardigras.com**

Contact Phone: **(850) 434-7777 PMGF Office**

(850) 232-1944 Danny Zimmern's Cell

25-Word Description of Program: **Pensacola Mardi Gras is known for showcasing Pensacola's cultural heritage through celebrations, parades, and events, while boosting tourism, the economy, and community engagement via strategic event production and marketing.**

How many years has your organization been providing services in the County? **1- The 501c4 organization has an effective date of incorporation of 5/15/2023.**

How many years has your organization received funding from the County? **1.**

Explain how receiving funds from the County would have a significant impact on your organization: **Prior to the 2024 Mardi Gras season, almost all activities of the Pensacola Mardi Gras team were self-funded alongside corporate sponsorship and limited participation fees. Thanks to the FY 2023-2024 grant, the Escambia County Mardi Gras season of events and activity was expanded and improved exponentially. This included a new regional attraction held at the Pensacola Bay Center. Receiving a FY 2024-2025 grant would allow Pensacola Mardi Gras Foundation to build and further promote tourism, economic growth, and community engagement. Additionally, Mardi Gras 2025 overlaps the Sun Belt Conference Basketball Tournament being held in Pensacola, and PMGF is working toward creating an opportunity to integrate and use Mardi Gras as a way to add an extra day for the fans and teams to enjoy the assets of Escambia County.**

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: **$250,000**

Briefly discuss how last year's funds were used? **Last year's funds enabled the Pensacola Mardi Gras Foundation to expand event offerings, broaden marketing efforts, showcase Escambia County's assets, and create new experiences for tourists and locals.**

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? **Studies show the Pensacola Mardi Gras 2024 Season attracted 151,500 attendees during a shortened 6 week season. Throughout the season, over 55,400 out-of-county visitors came to Pensacola which generated $5,031,800 in revenue. There was an increase of nearly 2,000 room nights for a total of 9,900 overnight paid accommodations. The average night stay per visitor also increased from 3.1 to 4.5 nights in 2024, which is largely a result of additional programming. Out of those visitors, 76% said that Pensacola Mardi Gras was the main reason for their stay. Additionally, the local Krewes hosted a variety of events which generated an additional estimated economic impact between $3,555,720 - $4,345,880.**

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? **The funding we are currently requesting will be utilized to support various aspects of Pensacola's Mardi Gras celebration, encompassing the production and marketing of a wide range of events and activities that take place throughout the season including:**

Krewe Balls: Over 25 Krewe Balls are organized as part of Pensacola's Mardi Gras, providing opportunities for members of different Krewes to come together, celebrate, and showcase their unique themes and traditions.

Parades: Pensacola's Mardi Gras features multiple parades, including the iconic Krewe of Lafitte Parade, the Grand Mardi Gras Parade, and the Krewe of Wrecks Pensacola Beach Parade. These parades are vibrant spectacles that attract both locals and tourists alike.

Twelfth Night Celebration: The Twelfth Night celebration marks the official beginning of the Mardi Gras season and has become a significant event in its own right. This celebration sets the stage for weeks of festivities and serves as a cornerstone of Pensacola's Mardi Gras tradition.

Pensacola Mardi Gras Mambo: This year we were proud to introduce the Pensacola Mardi Gras Mambo, a regional event that has quickly become a highlight of the Mardi Gras season, held in the Pensacola Bay Center. Featuring an authentic Jazz Brass Band, a 15-piece party and wedding band, and renowned headliners like Flo Rida, the Mambo draws Mardi Gras enthusiasts from a 250-mile radius, further solidifying Pensacola's reputation as a premier Mardi Gras destination. This event fills a crucial gap in Escambia County's tourism calendar, providing a significant draw during the period between the holidays and spring break, known as the shoulder season.

In addition to these main events, PMGF has partnered with Ascension Sacred Heart Foundation to promote and produce the Cordova Mall Ball. This Ball is unlike any other ball as it is not hosted by any one specific Krewe. With PMGF involvement, the Mall Ball has evolved into a community-wide celebration that showcases the inclusivity and camaraderie of Pensacola's Mardi Gras and is considered the "Community's Ball."

Our program encompasses all these events and more, aiming to promote the diverse cultural heritage

and community spirit of Pensacola's Mardi Gras. By investing in marketing, event production, and promotional efforts, we seek to attract tourists from across the region to experience the unique charm and family-friendly atmosphere of our Mardi Gras celebrations.

These events not only serve as major tourism draws but also contribute to the overall quality of life for residents of Pensacola and Escambia County. They provide opportunities for community engagement, cultural enrichment, and economic growth, fostering a sense of pride and unity among citizens.

In summary, the funding we are requesting will support the promotion and production of Pensacola's Mardi Gras celebration in its entirety, encompassing a diverse array of events and activities that contribute to the vitality and vibrancy of our community.

Is your program a governmental function or requirement? If a governmental request, please cite regulatory/statutory requirements. Please explain: **N/A.**

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area: **The collaboration with key public and private organizations, such as the City of Pensacola and Escambia County, significantly enhances the effectiveness of Pensacola's Mardi Gras Foundation Inc. (PMGF) in achieving the goals set forth by the Escambia County Tourist Development Council (TDC). By working closely with these partners, PMGF can maximize the impact of its efforts to attract tourists and promote Escambia County's hospitality industry.**

The support provided by the City of Pensacola, including essential services such as barricades, police labor, and oversight, ensures the smooth operation and safety of our events. This collaboration not only enhances the overall visitor experience but also showcases the city's commitment to providing a welcoming environment for tourists.

Similarly, the active participation of Escambia County staff and elected officials in our events demonstrates the county's endorsement of Pensacola's Mardi Gras celebrations as valuable tourism assets. Their involvement helps to amplify the reach of our marketing efforts and underscores the significance of Mardi Gras in promoting community exposure and education.

Furthermore, the philanthropic initiatives undertaken by Krewes during the additional 25+ Krewe-hosted Balls in the region highlight the spirit of giving within our community, which resonates with tourists seeking authentic and meaningful experiences. These partnerships not only enrich the cultural landscape of Escambia County but also contribute to the overall appeal of the region as a tourist destination.

By leveraging these collaborative relationships, PMGF can effectively leverage the funding provided by the TDC grant to amplify its marketing efforts and enhance the visibility of Pensacola's Mardi Gras celebrations on a regional and national scale. This, in turn, supports the TDC's mission of attracting tourists and marketing Escambia County's hospitality industry, ultimately driving economic growth and prosperity for the entire community.

In summary, the partnership between PMGF, the City of Pensacola, Escambia County, and other

stakeholders is instrumental in advancing the goals of the TDC and maximizing the tourism potential of Pensacola's Mardi Gras celebrations.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. **The Pensacola Mardi Gras Foundation (PMGF) is the premier partnering agency for Mardi Gras growth in Escambia County, distinguished by our unmatched expertise, robust resources, strategic vision, steadfast commitment to local impact, and unwavering dedication to accountability. Over the past 25 years of leadership in growing Pensacola's Mardi Gras celebrations, PMGF possesses the experience and acumen necessary to drive the continued expansion and enhancement of this iconic event.**

Our track record of success speaks volumes about our ability to orchestrate vibrant and culturally significant Mardi Gras celebrations that resonate with both local residents and visitors alike. By leveraging our deep-rooted connections within the community and our extensive network of partners, PMGF ensures that Mardi Gras remains a hallmark event that attracts tourists and visitors throughout the shoulder months of January, February, and March.

What sets PMGF apart from similar programs is our comprehensive approach to Mardi Gras development, which encompasses not only the production of signature events such as the Pensacola Mardi Gras Mambo and the Twelfth Night Celebration but also the strategic marketing and promotion of over 25 Krewe Balls and parades. This holistic approach allows us to create a truly immersive and unforgettable experience for attendees while maximizing the economic and cultural impact of Mardi Gras on Escambia County.

Furthermore, PMGF's dedication to accountability ensures that every dollar invested in Mardi Gras development yields tangible returns in terms of tourism growth, economic stimulation, and community enrichment. Our transparent and results-driven approach to program management fosters trust and confidence among our partners, stakeholders, and the Escambia County Tourist Development Council (TDC), reaffirming our position as the premier agency for advancing the goals of Mardi Gras in the region.

In summary, PMGF's unmatched experience, resources, strategic vision, commitment to local impact, and dedication to accountability make us the best partnering agency for driving the continued growth and success of Mardi Gras in Escambia County. We are proud to serve as stewards of this cherished tradition and look forward to further elevating its prominence and significance in the years to come.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- **Percentage for salaries/administrative costs: 0%**
- **Percentage for direct programming and marketing costs: 100%**

If Escambia County funding can only fund a portion of your request, how will you offset the difference? **Sponsorships and entry fees.**

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: **We do not anticipate any match funding.**

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. **N/A.**

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY23	FY24	FY25	% Change
1. Increase Tourism		**200,000**	**250,000+**	25%
2. Economic Impact		**7,748,900**	**10,000,000 +**	29%
3. Community Engagement and Satisfaction		**97%**	**99%**	2%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1.The Foundation will track the increase in tourism spending as a key performance measure. This can be measured by analyzing the overall spending by tourists during the Mardi Gras season compared to previous years. The goal would be to achieve a specific percentage increase in tourism spending, such as a 10% increase in visitor spending during the Mardi Gras festivities.	**15%**
2.The Foundation will assure the success of the program by tracking the number of events organized during the extended Mardi Gras season and the total attendance of these events. The goal would be to increase the number of events and attract a larger audience, indicating greater community engagement and participation. For example, the goal could be to host additional events and achieve a 15% increase in overall attendance compared to the previous year.	**15%**
3.The Foundation will measure the success of the program by collecting and analyzing community satisfaction and feedback. This can be done through surveys, focus groups, or online feedback platforms. The goal would be to achieve a high level of community satisfaction with	**15%**

the Mardi Gras festivities and ensure that the community's needs and expectations are met. For instance, the goal could be to achieve a 90% satisfaction rate among community members who attended Mardi Gras events.	

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY24
1.Baseline Tourism Spending: In the previous fiscal year (FY23-24), the total tourism spending during the Mardi Gras season in Escambia County was $5 million.	**$6,000,000+**
2.Baseline Number of Events and Attendees: In the previous year, there were 15 events organized by PMG during the Mardi Gras season, with a total cumulative attendance of over 250,000 individuals.	**18 events and over 250,000 attendees**
3.Baseline Community Satisfaction Rate: Our goal is to achieve the highest possible community satisfaction rate.	**97%**

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources - Sponsorships IN VALUE NOT $$$		**193,750**	200,000
Programmatic Income - Entry Fees		80,000	100,000
County Funding/Direct Contribution		**250,000**	**250,000**
County Funding by Other Source (a)			
City Funding - PROVIDED IN SERVICES NOT $		50,000	50,000
Local Non-Profit Funding			
State Funding			
Federal Funding			
Memberships			
Investment Income			

Other Income (b)			
Total Income IN MONEY AND VALUE		573,750	600,000

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) **N/A.**

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. **N/A.**

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff		**1.5**	**1.5 - 2.5**
Salaries and Wages		**62,500**	**70,000**
Employee Benefits			
Professional Services		40,000	40,000
Contractual Services		90,000	100,000
Travel Expenses			
Rentals and Leases		15,000	18,000
Communication		5,000	5,000
Postage and Freight		2,500	2,000
Repair and Maintenance			
Printing and Binding		20,000	25,000
Marketing and Promotion		100,000	120,000
Fuel			
Supplies		15,000	20,000
Event Expenses		190,000	200,000
Capitalizable Assets for County Funding (a)			
Other Expenses (b)		28,000	
Total Expenses		568,000	600,000
Net Income - (Revenue minus Expense)		5,750	0.00

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. **N/A**

(b) Please explain any request listed in the "Other Expenses" line item. **N/A**

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? **Calendar.**

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. First year financial statements are with accountant and being reviewed. Final reports should be completed by early June.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? **All remaining Net Income after the season will be used to maintain a year around payroll for the full time annual Executive Director who will work year around to grow and improve Pensacola's Mardi Gras season. An additional part time assistant is planned.**

4. Please list the salary of the top 5 employees, names and positions of your organization.
If there are multiple agencies funded by or through your agency's allocation please add those employees to this list by agency.

Name	Position	Salary
Jennifer Saba	**Executive Director PMGF**	**$53,250**
Amy Newman	**Senior Staffer**	**$9,250**
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. **Approximately $15,000 as of April 1, 2024**

6. Does your organization charge fees for services? If so, provide a list of fees charged. **N/A.**

7. Does your organization require background checks from volunteers and staff? **No.**

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: **N/A.**

1. What is your agency's Strategic Plan? **N/A.**

2. How many jobs were created this year over last year by zip code? **1.5 by PMGF, with the ancillary jobs in Escambia County in the dozens.**

3. What is the net cost per job created? **$50,000 +/-**

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? **N/A.**

2. Did your agency receive any grants? List the amount and a detailed use of the funds. **Yes, the Pensacola Mardi Gras Foundation received a grant of $250,000 from the Tourist Development Council. These funds were instrumental in expanding Pensacola Mardi Gras by creating and hosting new event opportunities for the community and surrounding areas. Specifically, the grant enabled us to introduce and produce the inaugural Pensacola Mardi Gras Mambo, a regional event that attracted attendees from a 250-mile radius, thereby promoting tourism and bringing in dollars to Escambia County.**

Additionally, a portion of the grant was allocated towards expanding our marketing efforts and overall reach, ensuring that Pensacola Mardi Gras continues to be a premier destination for both locals and tourists alike. Furthermore, the Foundation utilized a portion of the grant to hire a designated full-time staff member, the Executive Director, who played a pivotal role in coordinating events, managing expansion initiatives, and enhancing the overall effectiveness of our programs.

The grant provided by the Tourist Development Council was instrumental in fueling the growth and success of Pensacola Mardi Gras, enabling us to expand our event offerings, enhance marketing efforts, and strengthen organizational capacity. These initiatives not only enrich the cultural landscape of Escambia County but also contribute to the economic vitality of the region by attracting visitors and generating revenue for local businesses.

3. Was there any increase in membership for the local chambers? **N/A.**

4. What are your agency's statistics on business creation and minority businesses by zip code? **N/A.**

5. Can we reduce the taxpayer subsidy? **N/A.**

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.



Name

President | 4/2/2024

Title | Date

Attachment A: Annual Narrative Form

Annual Report Narrative Instructions for Organizations that are granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund related to the advertisement & promotion of tourism. Florida Statutes 125.0104(5)(a)(3) states "if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists".

Organizations that are granted TDT funds need to provide the required information below in an annual report regarding the expenditure of their funds. Please include the following information in your annual report:

TDT Grantee Information:

Name of Organization (must match W9): **Pensacola Mardi Gras Foundation Inc.**
Contact: **Danny A Zimmern**
Title: **President**
Mailing Address: **124 E Wright Street, Suite C, Pensacola, FL 32502**
Grant Amount Received: **$250,000**

Tourism Activity Description:

Brief description of the organization/event:

Pensacola Mardi Gras Foundation (PMGF) is dedicated to celebrating and promoting the rich cultural heritage of Pensacola through its annual Mardi Gras festivities. With over 25 years of experience, PMGF has become synonymous with the vibrant and lively spirit of Mardi Gras in the region. Our events not only showcase Pensacola's history and unique charm but also attract thousands of visitors, leading to increased tourism revenue, economic growth, and resident satisfaction for Escambia County.

What impact did your organization/event have on the citizens of Escambia County?

Pensacola Mardi Gras events play a vital role in driving tourism activity and economic development in Escambia County, benefiting both residents and local businesses. By attracting visitors from across the region, our events contribute to the "heads in beds" metric, resulting in increased occupancy rates for hotels and lodging establishments. This influx of tourists stimulates spending in the hospitality sector, supporting jobs and generating revenue for businesses throughout the county. Additionally, Mardi Gras fosters community pride and engagement, enriching the cultural fabric of Escambia County and enhancing its reputation as a premier travel destination.

Is this a new or repeat grant?

This grant request represents a repeat grant for PMGF.

If Repeat, how many years?

PMGF has received TDT funds for multiple years (small marketing grants through Visit Pensacola), demonstrating the ongoing success and impact of our Mardi Gras events on tourism and economic development in Escambia County.

Tourism Metrics:

How did your organization fulfill a special need within the tourism industry and/or enhance the overall local tourism product by increasing the number and quality of tourist activities?

Pensacola Mardi Gras Foundation (PMGF) fulfills a crucial need within the tourism industry by providing unique and engaging cultural experiences that attract visitors to Escambia County. Our Mardi Gras events serve as a significant draw for tourists during the shoulder months of January and February, complementing the county's tourism calendar and filling gaps in the off-peak season. By offering a diverse array of high-quality events and activities, PMGF enhances the overall local tourism product, providing visitors with compelling reasons to choose Pensacola as their destination.

How did your organization/event benefit tourism in Escambia County?

Pensacola Mardi Gras events make a substantial contribution to tourism in Escambia County by attracting visitors from near and far and generating significant economic impact. Through our marketing efforts and signature events, we increase awareness of Pensacola as a premier travel destination, enticing visitors to explore the region's cultural heritage, natural beauty, and hospitality offerings. Additionally, the influx of tourists during Mardi Gras season stimulates spending in local businesses, supports job creation, and boosts overall economic activity in the county.

How were Tourist Development Tax Dollars spent?

The Tourist Development Tax Dollars were allocated strategically to expand and enhance Pensacola Mardi Gras events and initiatives. These funds were used to host new large-scale events, amplify marketing efforts to attract tourists, showcase Escambia County's community assets, and foster new event opportunities. Additionally, a portion of the funds was allocated to hiring professional marketing and advertising services to maximize the reach and effectiveness of our promotional campaigns.

How did you measure the success of your organization/event?

The success of our organization and events was measured through various key performance indicators, including event attendance, ticket sales, participant numbers, vendor and sponsor engagement, media coverage, website traffic, and social media engagement. Additionally, we conducted interviews and surveys with stakeholders, including hotel operators and local businesses, to gather feedback on the impact of our events on tourism and economic development in Escambia County. Furthermore, we

commissioned an economic impact report to provide a comprehensive analysis of the direct and indirect benefits generated by Pensacola Mardi Gras events.

Examples of metrics should include the following:

Attendance/Spectators
Ticket Sales
Participants
Vendors/Exhibitors
Sponsorship Support
Media Coverage
Website Visits
Social Media Engagement

4th Quarterly Metrics Summary

Please provide your quarterly metrics as approved by the BOCC in your MAA:

Goals and Metrics Scorecard: XXX Example Organization FY 23-24	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?				**200,000+**
How many people who attended/visited your organization/event stayed in area hotel/motels?				**9,900**
How many nights did those people stay in area hotels/motels?				**4.5**
On average, how much did each family spend at the organization/event?				**$800**

Tourism Narrative Summary:

Brief summary of your organization's success and the positive impact it created for the citizens of Escambia County and overall impact to tourism. Pictures are a nice addition to your summary.

We are attaching an: ECONOMIC IMPACT OF THE PENSACOLA MARDI GRAS 2024 study done by Downs & St Germaine for the period of January 6th - February 13th, 2024. The data of that study is summarized here:

Economic Impact:

Pensacola Mardi Gras events bring in the city's largest audience for the entire year.

Pensacola Mardi Gras 2024 attracted 151,500 attendees. 55,400 out-of-county attendees and 96,100 locals.

Out-of-county visitors spent $5,031,800 in the Pensacola area during this event, generating $7,748,900 in economic impact.

Local Mardi Gras attendees spent $4,211,100.

Attendees to Krewe events generated an estimated economic impact between $3,555,720 - $4,345,880.

Attendees to Krewe events have an average travel party spend of $800.

Out-of-county visitors who attended Mardi Gras 2024 generated 9,900 nights in paid accommodations in the Pensacola area.

Out of county visitors who chose to stay overnight in paid accommodations while attending this event, stayed an average of 4.5 nights.

76% of out of county visitors said that Pensacola Mardi Gras was their main reason for coming to the Pensacola area.

Over 4 in 5 Mardi Gras out of county visitors said they will definitely return to the Pensacola area.

Marketing Campaign Recap:

Total Estimated Impressions: 15,381,577

Estimated Print Exposure: 242,244

Estimated Digital Exposure: 14,761,290

Estimated Broadcast Impressions: 386,996

Digital Impressions by Geographical Location:

Atlanta, GA: 5,928,027

Birmingham: AL- 3,385,979

Huntsville-Decatur: AL: 1,340,621

Montgomery, AL: 995,772

Tallahassee, FL: 979,866

Columbus, GA: 791,170

Panama City, FL: 444,946

Dothan, AL: 293,183

Mobile, AL -Pensacola, FL: 122,754

Biloxi-Gulfport, MS: 41,327

Social Media:

Facebook:

18,277 Followers

Facebook Reach: 449.1K

Unique Page Visits: 156,000+

Instagram:

2,993 Followers

Instagram Reach: 25.6K

Tourism Narrative Summary:

Pensacola Mardi Gras stands as the city's pinnacle event, drawing the largest audience annually. In 2024, it attracted 200,000+ attendees, with significant out-of-county participation. Out-of-county visitors spent over $5 million, generating an economic impact of $7.7 million. Local attendees contributed $4.2 million, while Krewe events generated an additional $4.3 million. Attendees stayed for an average of 4.5 nights, contributing to 9,900 paid accommodation nights. The marketing campaign reached millions, with substantial impressions across various media platforms, enhancing Pensacola's visibility as a premier tourist destination. Additionally, 76% of out-of-county visitors cited Pensacola Mardi Gras as their primary reason for visiting, with over 80% expressing intent to return. This underscores the event's significant contribution to tourism growth and economic prosperity in Escambia County.

Annual Report Narrative:

Name of Organization: Pensacola Mardi Gras Foundation, Inc.
Contact: Danny Zimmern
Title: President
Mailing Address: 124 E Wright St, Pensacola, FL 32502
Grant Amount Received: $250,000

Tourism Activity Description:

Brief description of the organization/event.

With Pensacola's rich history, vibrant downtown, and beautiful beaches combined with a Mardi Gras celebration that began in Pensacola in 1891, Pensacola Mardi Gras is the perfect opportunity to grow tourism using our unique advantages. Over the past two decades, Pensacola Mardi Gras has evolved under the leadership of the old Pensacola Mardi Gras (PMG) and now the Pensacola Mardi Gras Foundation (PMGF). This transition has transformed

Mardi Gras into a recognizable and cherished event that attracts both regional and national guests to Escambia County and Northwest Florida.

The grant provided to the Pensacola Mardi Gras Foundation has allowed professionals in advertising and marketing to utilize their expertise to promote Pensacola Mardi Gras effectively. Unlike the past where volunteers handled advertising efforts, the grant enables the employment of professionals, ensuring strategic and impactful marketing campaigns that showcase Pensacola Mardi Gras as a premier cultural celebration.

As for the impact on the citizens of Escambia County:

Hotels, restaurants, and other businesses have come to rely on the added business during January and February of Pensacola's Mardi Gras celebration. The increased income during traditionally slow times enables these businesses to retain top talent year-round and market their services throughout the year. Moreover, the relationships developed with Pensacola Mardi Gras Krewes foster a sense of pride and community involvement among residents and businesses alike.

The positive experiences brought by Pensacola Mardi Gras contribute to sustained economic growth and development in Escambia County. The fun and excitement of Mardi Gras create memorable experiences for both locals and tourists, encouraging repeat visits and long-term tourism growth. Additionally, the active participation of Krewes, comprised of dedicated community members who support Pensacola's non-profits, fosters a sense of camaraderie and mutual support within the community.

What impact did your organization/event have on the citizens of Escambia County?

Pensacola Mardi Gras, Inc. has been a transformative force in the community, bringing together Pensacola's rich history, vibrant downtown, and stunning beaches with the time-honored tradition of Mardi Gras, which originated in Pensacola in 1874. With over 20 years of leadership since 2001, Pensacola Mardi Gras has evolved into a season-long celebration, attracting both regional and national guests to Escambia County and Northwest Florida.

The establishment of the Pensacola Mardi Gras Foundation, Inc. in 2023 marked a new chapter in our commitment to innovation and collaboration. With the support of professionals in advertising and marketing, funded by the grant, we are able to utilize their expertise to promote Pensacola Mardi Gras effectively, enhancing our visibility and reach.

These events not only bring excitement to the community but also contribute significantly to the economic growth and vitality of Escambia County. The 2024 Pensacola Mardi Gras season attracted 200,000+ attendees, with 55,400 visitors coming from out-of-county. Attendees to Krewe Mardi Gras events generated an estimated additional economic impact between $3,555,720 - $4,345,880 for the 2024 season, highlighting the significance of Mardi Gras to the local economy.

Moreover, Pensacola Mardi Gras serves as a catalyst for visitors to explore and enjoy everything the area has to offer, including its renowned Pensacola Beach with the world's whitest beaches. Visitors who come specifically for Mardi Gras in January and February are more likely to return throughout the year, bolstering tourism revenue and enhancing the overall appeal of Escambia County as a premier travel destination.

Is this a new or repeat grant? **The past year was our first year receiving the Tourism Development Grant.**
If Repeat, how many years? **1**

Tourism Metrics:

How did your organization fulfill a special need within the tourism industry and/or enhance the overall local tourism product by increasing the number and quality of tourist activities? **Pensacola Mardi Gras 2024 served as a pivotal catalyst for tourism growth in Escambia County, addressing a unique need within the tourism industry and significantly enhancing the overall local tourism product. With a robust attendance over 200,000 out-of-county and local visitors, Mardi Gras played a central role in driving tourism activity during the shoulder months of January and February, traditionally slower periods for tourism.**

One of the most significant impacts of Pensacola Mardi Gras was observed in accommodations, with out-of-county visitors generating 9,900 nights in paid accommodations in the Pensacola area. This surge in overnight stays not only provided vital support to local hotels and lodging establishments but also stimulated ancillary sectors such as dining, retail, and entertainment, thereby enriching the overall tourism experience and contributing to the economic vitality of the region.

Furthermore, the data revealed that out-of-county visitors who chose to stay overnight while attending Pensacola Mardi Gras Foundation (PMGF) events stayed an average of 4.5 nights. This extended duration of stay signifies a sustained and meaningful engagement with the local tourism product, resulting in increased spending and economic impact.

Importantly, a significant majority of out-of-county visitors identified attending PMGF events as their primary reason for visiting the Pensacola area, highlighting the unique appeal and draw of Mardi Gras as a signature tourism activity. By offering a diverse array of high-quality events and experiences, PMGF fulfills a special need within the tourism industry, providing visitors with compelling reasons to choose Pensacola as their destination and enhancing the region's reputation as a premier travel destination.

In summary, Pensacola Mardi Gras not only attracts visitors from afar but also enhances the overall local tourism product by increasing the number and quality of tourist activities. Through its diverse and engaging events, PMGF contributes to the vibrancy and sustainability

of Escambia County's tourism industry, driving economic growth and enriching the visitor experience.

How did your organization/event benefit tourism in Escambia County? **Pensacola Mardi Gras 2024 significantly bolstered tourism in Escambia County, leaving a profound impact on both the local economy and community engagement. With a remarkable attendance of over 200,000 individuals, including 55,400 out-of-county visitors, the event generated substantial economic activity within the Pensacola area. Out-of-county visitors alone injected $5,031,800 into the local economy during the festivities, contributing to a total economic impact of $7,748,900.**

This surge in visitor spending not only provided a vital boost to local businesses and the hospitality industry but also facilitated job creation and economic growth across the county. Moreover, the diverse range of Mardi Gras events and activities offered attendees unforgettable experiences, fostering a sense of community and encouraging repeat visits.

The positive word-of-mouth generated by these experiences further solidifies Escambia County's reputation as a premier travel destination, attracting visitors from both near and far. By serving as a key driver of tourism activity, Pensacola Mardi Gras plays an instrumental role in enriching the cultural fabric of the community while simultaneously bolstering the local economy.

How were Tourist Development Tax Dollars spent? **The allocation of Tourist Development Tax Dollars was directed towards strategic initiatives aimed at enhancing Escambia County's tourism landscape. These funds facilitated the expansion of the season's events by introducing two new large-scale attractions, thereby diversifying the tourism offerings available to visitors.**

Additionally, the Tourist Development Tax Dollars were instrumental in amplifying marketing efforts across five states, effectively promoting Escambia County's unique community assets and cultural heritage. By leveraging these resources, we aimed to elevate the county's profile as a desirable travel destination, attracting visitors from near and far.

Furthermore, these funds were allocated towards fostering new event opportunities, creating innovative experiences that not only captivated audiences but also contributed to the growth of tourism dollars flowing into the area. Through strategic investment, we aimed to maximize the impact of Tourist Development Tax Dollars, ensuring a tangible return on investment for the local tourism industry and economy.

How did you measure the success of your organization/event? **We employed a comprehensive approach to measure the success of our organization/event, utilizing various key performance indicators to assess our impact. These included tracking room nights during the season, monitoring event attendance (both participation and spectators), analyzing ticket sales, assessing participant and vendor engagement, evaluating media coverage, and monitoring website and social media metrics.**

In addition to quantitative data, we gathered qualitative feedback by conducting interviews with hotel operators and food and beverage establishment owners to gauge the impact of our events on local businesses. This provided valuable insights into the broader economic benefits generated by Pensacola Mardi Gras.

Furthermore, we commissioned an economic impact report by Downs & St. Germain to conduct a thorough analysis of the economic contributions of our events. This comprehensive assessment offered quantitative data on the economic benefits generated, further validating the success of Pensacola Mardi Gras in driving tourism and economic growth in Escambia County.

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

► Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Pensacola Mardi Gras Foundation, Inc

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☑ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
124 E Wright Street, Suite C

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, Fl 32501

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
9 3 - 1 3 4 7 1 9 8e

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); ande
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** ► [signature] **Date** ► 4/2/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Division of Corporations

Detail by Entity Name

Florida Not For Profit Corporation
PENSACOLA MARDI GRAS FOUNDATION, INC.

Filing Information

Document Number	N23000005976
FEI/EIN Number	93-1347198A
Date Filed	05/15/2023
Effective Date	05/15/2023
State	FL
Status	ACTIVE

Principal Address

124 E. WRIGHT ST.
SUITE C
PENSACOLA, FL 32501

Mailing Address

124 E. WRIGHT ST.
SUITE C
PENSACOLA, FL 32501

Registered Agent Name & Address

ZIMMERN, DANNY A
124 E. WRIGHT ST.
SUITE C
PENSACOLA, FL 32501

Officer/Director Detail

Name & Address

Title P

ZIMMERN, DANNY A
124 E. WRIGHT ST.
PENSACOLA, FL 32501

Title VP

ZIMMERN, BENJAMIN J
25 E. WRIGHT ST.
PENSACOLA, FL 32501

Title VP

HOY, JADE

124 E. WRIGHT ST.
PENSACOLA, FL 32501

Annual Reports

Report Year	Filed Date
2024	03/13/2024

Document Images

03/13/2024 -- ANNUAL REPORT View image in PDF format

05/15/2023 -- Domestic Non-Profit View image in PDF format

Electronic Articles of Incorporation For

PENSACOLA MARDI GRAS FOUNDATION, INC.

N23000005976
FILED
May 15, 2023
Sec. Of State
klovelace

The undersigned incorporator, for the purpose of forming a Florida not-for-profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

PENSACOLA MARDI GRAS FOUNDATION, INC.

Article II

The principal place of business address:

124 E. WRIGHT ST.
SUITE C
PENSACOLA, FL. US 32501

The mailing address of the corporation is:

124 E. WRIGHT ST.
SUITE C
PENSACOLA, FL. US 32501

Article III

The specific purpose for which this corporation is organized is:

TO PRESERVE THE ECONOMIC AND CULTURAL VITALITY OF ESCAMBIA COUNTY, FLORIDA BY PRODUCING A CELEBRATION OF MARDI GRAS WHICH ATTRACTS TOURISTS, SUPPORTS LOCAL BUSINESSES, AND ENRICHES THE COMMUNITY.

Article IV

The manner in which directors are elected or appointed is:

AS PROVIDED FOR IN THE BYLAWS.

Article V

The name and Florida street address of the registered agent is:

DANNY A ZIMMERN
124 E. WRIGHT ST.
SUITE C
PENSACOLA, FL. 32501

I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: DANNY A. ZIMMERN

N23000005976
FILED
May 15, 2023
Sec. Of State
klovelace

Article VI

The name and address of the incorporator is:

DANNY A. ZIMMERN
124 E. WRIGHT ST.
SUITE C
PENSACOLA, FL 32501

Electronic Signature of Incorporator: DANNY A. ZIMMERN

I am the incorporator submitting these Articles of Incorporation and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of this corporation and every year thereafter to maintain "active" status.

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
DANNY A ZIMMERN
124 E. WRIGHT ST.
PENSACOLA, FL. 32501 US

Title: VP
BENJAMIN J ZIMMERN
25 E. WRIGHT ST.
PENSACOLA, FL. 32501 US

Title: VP
JADE HOY
124 E. WRIGHT ST.
PENSACOLA, FL. 32501 US

Article VIII

The effective date for this corporation shall be:

05/15/2023

[EXTERNAL]Re: Revision request for Pensacola Mardi Gras - 2nd request

Danny Zimmern <dannyzuf@aol.com>

Thu 6/27/2024 6:43 PM

To:DannyZ@pensacolamardigras.com <dannyz@pensacolamardigras.com>;amyn@pensacolamardigras.com <amyn@pensacolamardigras.com>;Allyson M. Parden <amparden@myescambia.com>
Cc:Stephan D. Hall <sdhall@myescambia.com>

WARNING! This email originated from an outside network. **DO NOT CLICK** links or attachments unless you recognize the sender and know the content is safe.

Allyson,

Our answers are in **RED** below. Can I come by and sign the missing signature line at your office in the morning? I don't thank that there is anything else to do for now, is there? We have a report that we have drafted with an outline of the benefits that the TDC funding provided. We can have that to you on Monday or Tuesday at the latest if needed. Our goal was to have it before the next TDC meeting, but maybe we need to hurry. Please let me know.

Danny Z

Danny A. Zimmern
Keller Williams Gulf Coast - Broker
The Zimmern Team KW Commercial - Broker / Partner
Scoggins III, Inc. - Broker / Owner
Pensacola Mardi Gras, Inc. - President
Pensacola Mardi Gras Foundation, Inc. - President
Office: 850-434-7777
Cell: 850-232-1944
Fax: 850-434-7780

On Thursday, June 27, 2024 at 04:13:13 PM CDT, Allyson M. Parden <amparden@myescambia.com> wrote:

> Good Afternoon Danny and/or Amy,
>
> Please see below. I have not received the requested revision for your application. The applications is due to be given to the Board of County Commissioners tomorrow afternoon. Please return your revised application before noon on 6/28/24.
>
> 1. On page 11, you have two people for top 5 salaries, and you have four people on your letterhead. Are the other two considered volunteers? **Yes, both of us volunteer for the Foundation, and have not received any of the TDC funding so they are not listed.**
>
> 2. On page 13, the application was not signed. Please sign. **May I come in tomorrow morning and sign the application you have at your office?**
>
> 3. In your cover letter, you stated that you were still waiting for your IRS Determination Letter. Have your received it yet? This is required documentation. **We have not received that at this time. We have had correspondence and expect it any time, and will provide it when we receive it.**

4. In your cover letter you mentioned that your financials were going to the auditor for review. Have you gotten them back yet? We need some presentation of your agency financials to complete the application process. **Our financials are with a CPA for a review. We have provided them subsequent information, but do not have the final report.**

Thanks,

Allyson Parden

Director's Aide

Office of Management & Budget

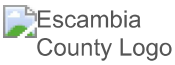
Escambia County

221 Palafox Place

Pensacola, FL 32502

amparden@MyEscambia.com

(850) 595-1660



Florida has a very broad public records law. Under Florida law, both the content of emails, email addresses and IP addresses are public records. If you do not want the content of your email, your email address, or your IP address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in person.

PENSACOLA MARDI GRAS

Economic Impact of the Pensacola Mardi Gras 2024

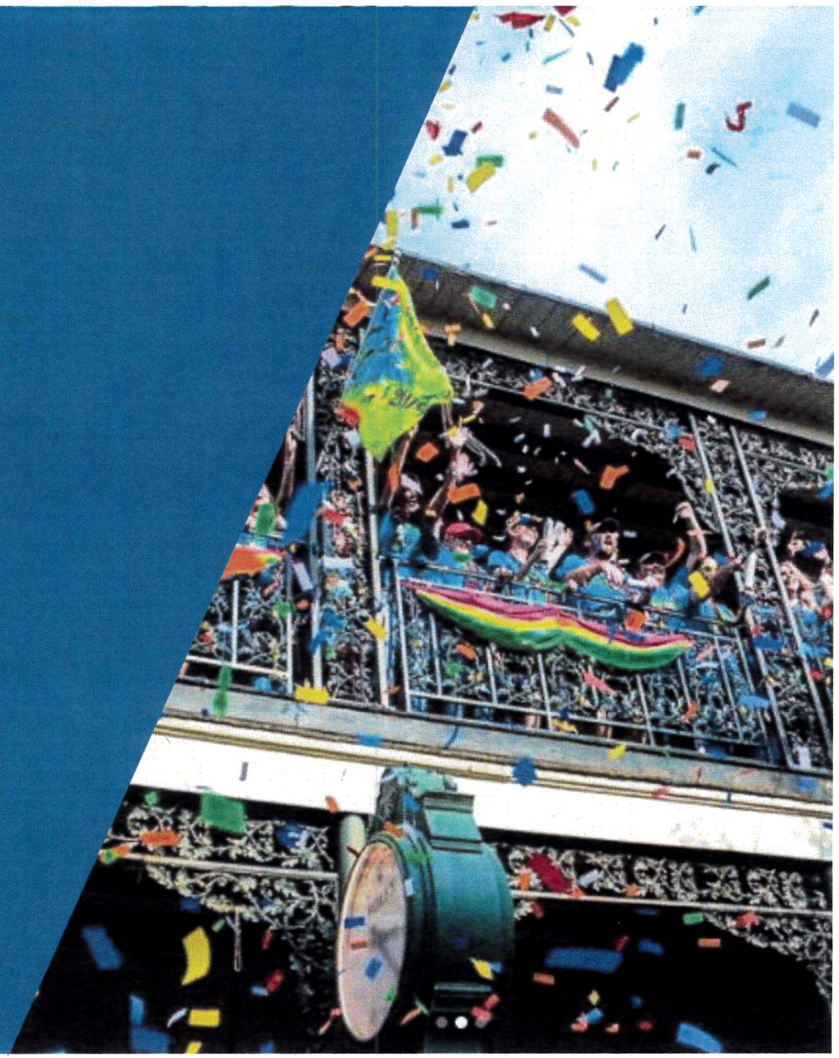
January 6th – February 13th, 2024



PMG

downs & st. germain RESEARCH

EXECUTIVE SUMMARY



downs & st. germain RESEARCH

PURPOSE



Purpose

This study was conducted to measure the economic impact of the Mardi Gras celebration to the Pensacola area

Total economic impact is a function of direct spending by **out-of-county visitors** in the Pensacola area, as well as the indirect and induced effects of this spending, such as increased business and household spending generated by tourism dollars

Direct spending by **out-of-county visitors** includes spending on accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses

Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars

Local spending does **not** affect total economic impact and is not included in the direct spending by visitors or the economic impact figure

METHODOLOGY



Data Collection

295 interviews were completed in-person with visitors to Mardi Gras events between Jan 6th - Feb 13th, 2024. Attendance figures from Pensacola Mardi Gras Foundation and an independent attendance estimate by Downs & St. Germain Research were used in this report.

Economic Impact

Total economic impact is a function of direct spending by visitors in the Pensacola area, as well as the indirect and induced effects of this spending, such as increased business and household spending generated by tourism dollars.

Multiplier

Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier based on direct expenditure data collected from visitors to the Pensacola area. Agencies such as FEMA, EPA, Federal Reserve bank, and the Bureau of Land Management use IMPLAN modeling. Pensacola's multiplier is 1.54.

EXECUTIVE SUMMARY

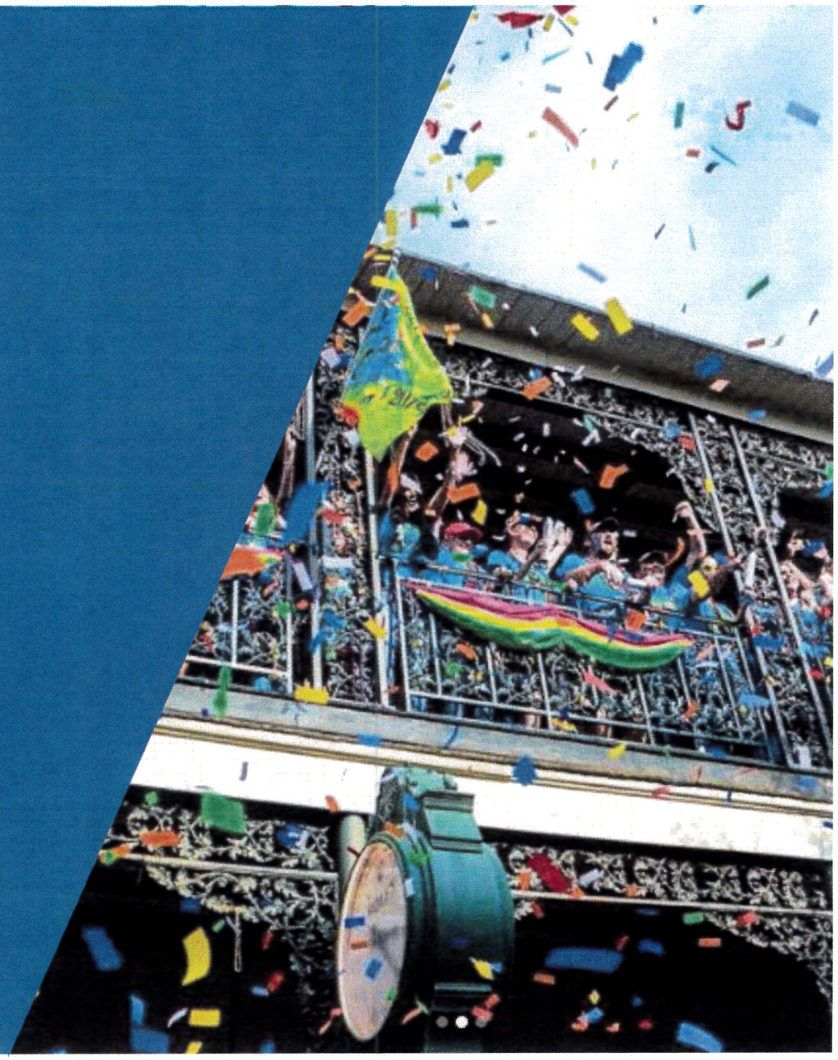
- Mardi Gras 2024 attracted **151,500**[1] unique attendees, 55,400 out-of-county attendees and 96,100 locals
- **37%** of attendees were out-of-county visitors
- Out-of-county visitors spent **$5,031,800**[2] in the Pensacola area during this event, generating **$7,748,900 in economic impact**[3]
- Out-of-county visitors who attended Mardi Gras 2024 generated **9,900** nights in paid accommodations in the Pensacola area
- The typical out-of-county attendee was **43** years old, earned **$85,800** per year and traveled in parties of **3.8 people**
- **19% of out-of-county visitors** chose to stay in overnight in **paid accommodations** while attending this event, staying an average of **4.5** nights
- **Over 4 in 5** Mardi Gras out-of-county visitors said they **will definitely return to the Pensacola area**
- **Nearly 2 in 4** out-of-county visitors became aware of this event **through word of mouth from friends and family**
- **76%** of out-of-county visitors said this event was their main reason for coming to the Pensacola area

[1] Mardi Gras estimated attendance 201,200 (including participants). Downs & St. Germain Research determined that there were 151,500 unique attendees. "Unique" attendees are visitors who may attend more than one day of the event and is based on the total event attendee estimate divided by the average days of attendance. Economic Impact is calculated based on "unique" visitors rather than the full attendance estimate.

[2] Spending by **out-of-county visitors** on accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.

[3] Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars. Local spending does not affect total economic impact.

ECONOMIC IMPACT



downs & st. germain RESEARCH

TOTAL ECONOMIC IMPACT[1]

Out-of-county visitors[2] to Mardi Gras generated a total economic impact of

$7,748,900

in the Pensacola area in 2024

[1] Including indirect and induced effects of direct spending.
Indirect effects are increased business spending resulting from tourism dollars.
Induced effects are increased household spending resulting from tourism dollars.
Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier on direct expenditure data. Pensacola's multiplier is 1.54.
[2] Visitor spending includes spending by out-of-town visitors and participants of the event.

downs & st. germain RESEARCH

DIRECT VISITOR SPENDING[1]

Out-of-county visitors[2] to Mardi Gras spent

$5,031,800

in the Pensacola area in 2024

[1] For accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.

[2] Visitor spending includes spending by out-of-town visitors and participants of the event.

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DIRECT SPENDING BY LOCALS

Local[1] Mardi Gras attendees spent

$4,211,100

in 2024

[1] Locals are defined as Escambia County residents.
Spending by locals does NOT directly affect economic impact.

downs & st. germain RESEARCH

OUT-OF-COUNTY VISITORS

Mardi Gras attracted

55,400

unique visitors[1] from outside of the Pensacola area in 2024

[1] Mardi Gras estimated attendance 201,200 (including participants). Downs & St. Germain Research determined that there were 151,100 unique attendees. "Unique" attendees are visitors who may attend more than one day of the event and is based on the total event attendee estimate divided by the average days of attendance. Economic Impact is calculated based on "unique" visitors rather than the full attendance estimate.

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PAID ROOM NIGHTS GENERATED[1]

Out-of-County visitors who attended Mardi Gras generated

9,900

nights in paid accommodations in the Pensacola area in 2024

[1] Includes attendees and participants.

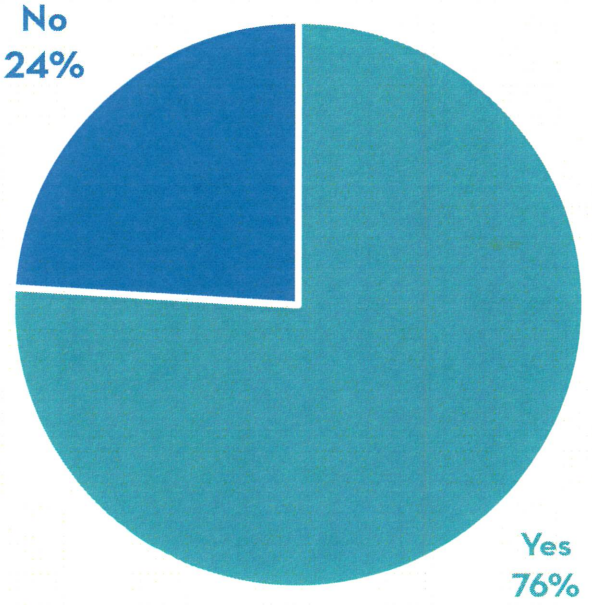
downs & st. germain RESEARCH

OUT OF COUNTY VISITOR PROFILE



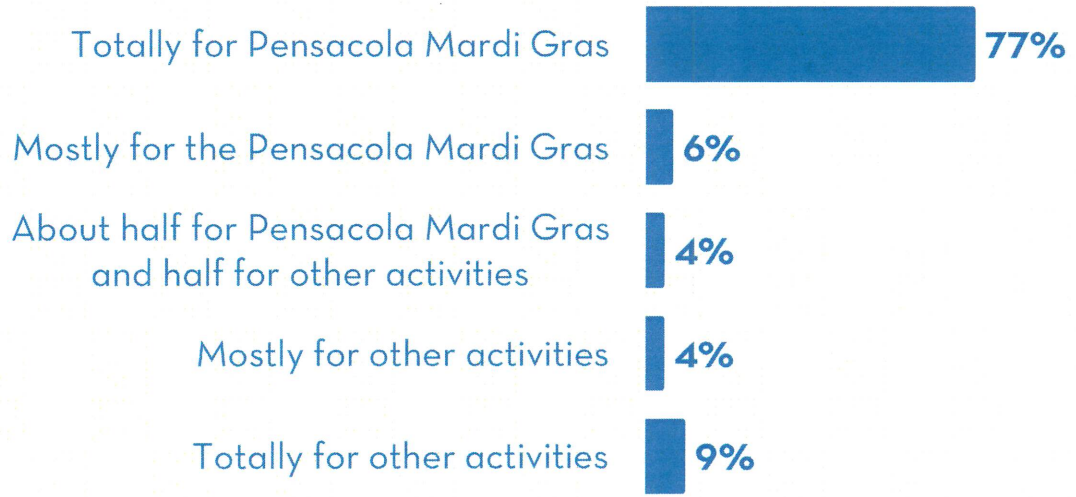
MAIN REASON FOR VISITING

- **76%** of out-of-county visitors said Mardi Gras was their main reason for coming to the Pensacola area
- For those who said Pensacola Mardi Gras was NOT their main reason for visiting, they primarily listed visiting friends and family, vacation, or a special occasion as their primary reason for visiting



REASON FOR VISITING

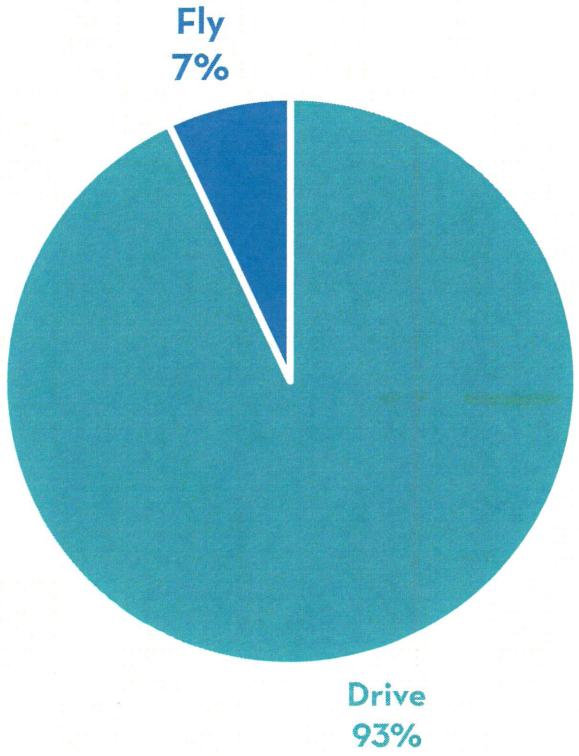
» **Over 4 in 5** visitors to Pensacola Mardi Gras said their trip was mostly or totally for Pensacola Mardi Gras



downs & st. germain RESEARCH

TRANSPORTATION

» **93%** of out-of-county visitors drove to the Pensacola area



downs & st. germain RESEARCH

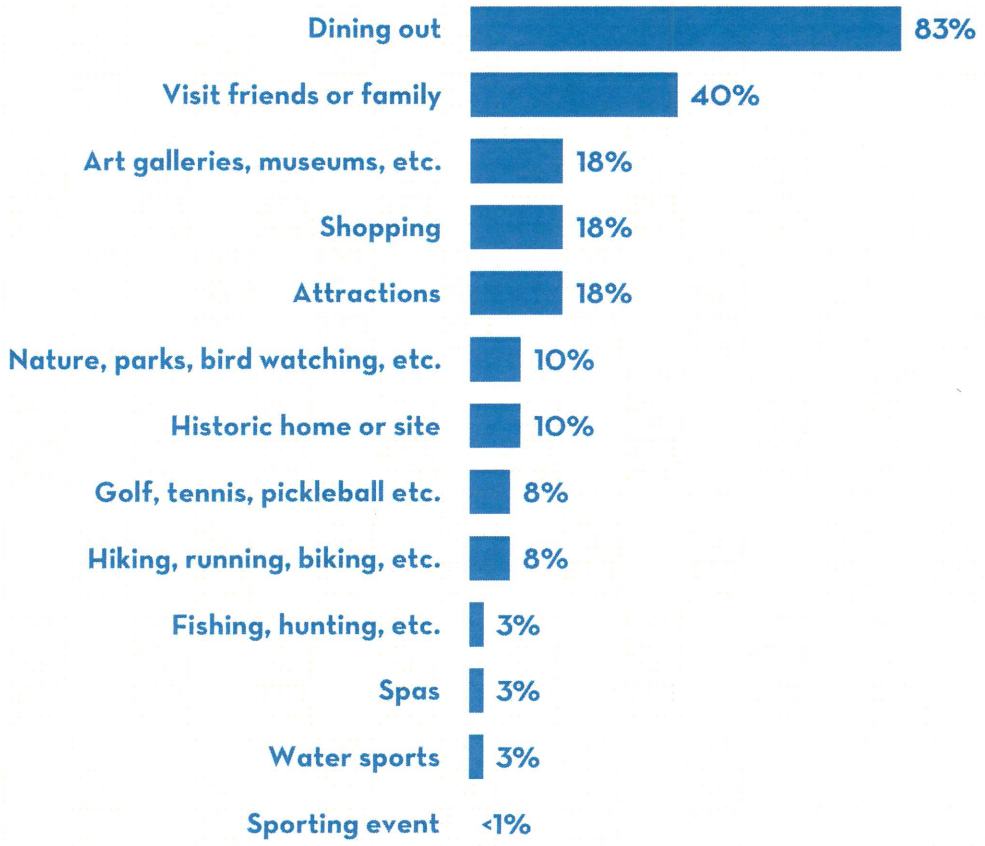
EVENT AWARENESS SOURCES*

	Out-of-County Visitors	Locals
Attended before	48%	40%
Word-of-mouth	36%	34%
Pensacola Mardi Gras website	27%	33%
Search Sites	21%	32%
News outlet	18%	34%
Pensacola Mardi Gras social media	17%	16%
Email	1%	0%
Flier	0%	0%
Other	6%	2%
Don't know	0%	1%
I never heard of this event until I arrived in the area	7%	0%

*Multiple responses permitted.

ACTIVITIES ENGAGED IN*

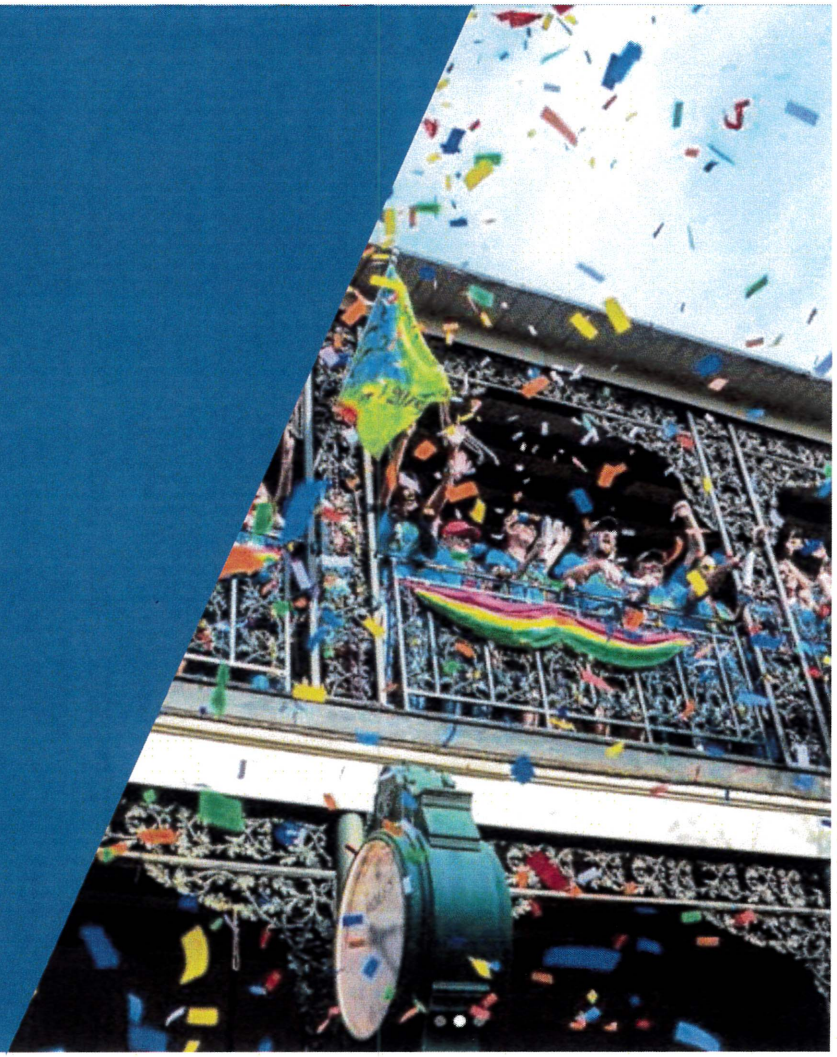
- Mardi Gras out-of-county visitors enjoyed dining out at local restaurants and visiting friend/family while in the area for Pensacola Mardi Gras



*Multiple responses permitted.

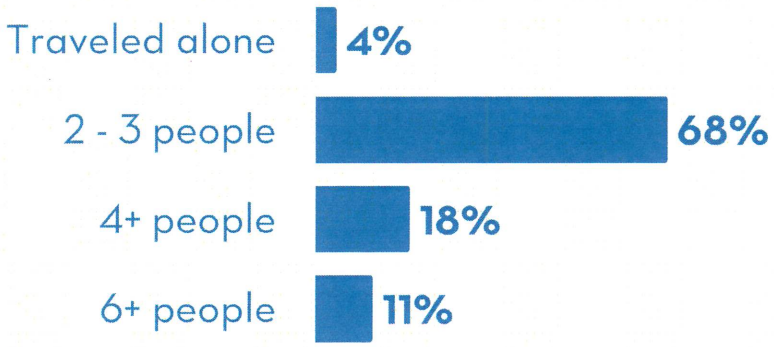
downs & st. germain RESEARCH

TRAVEL PARTY PROFILE



TRAVEL PARTIES

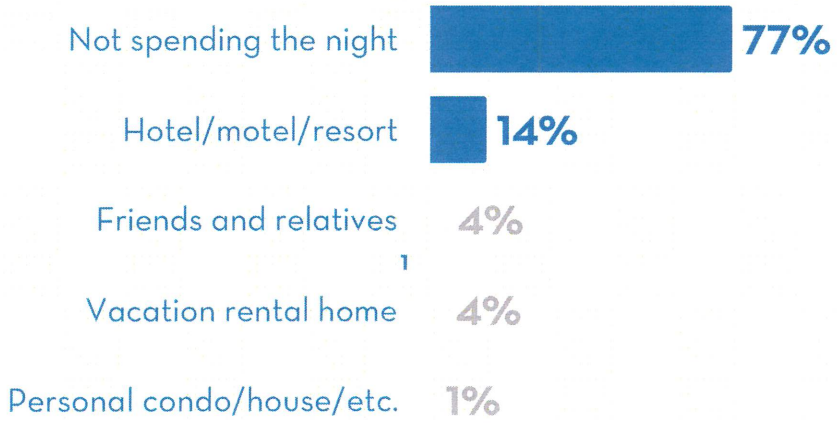
- The average out-of-county travel party was composed of **3.8** people
- **13%** of out-of-county visitors traveled with one or more children



downs & st. germain RESEARCH

VISITORS ACCOMMODATIONS

» Mardi Gras out-of-county visitors stayed **1.6** nights in the Pensacola area



[1] Includes Airbnb, VRBO, HomeAway, etc.

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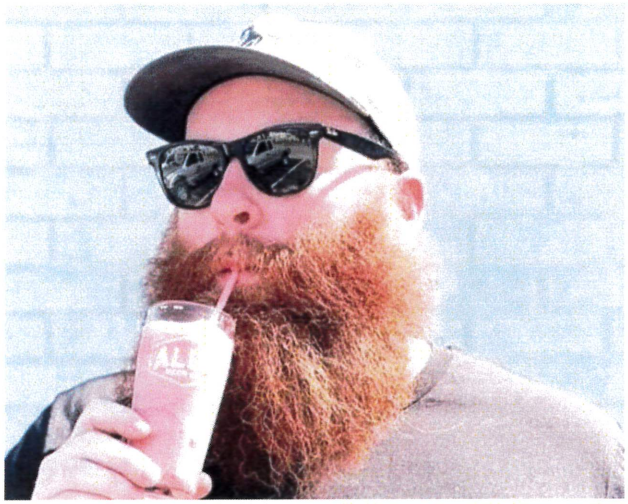
VISITORS STAYING IN PAID ACCOMMODATIONS



Out-Of-County Visitors Staying in Paid Accommodations

- **19%** of out-of-county visitors stayed in paid accommodations
- They stayed **4.5** nights in paid accommodations
- Their travel party size was **3.6**

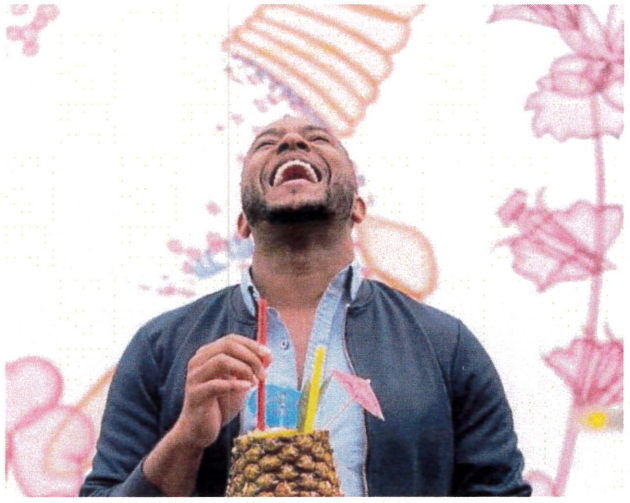
OUT-OF-COUNTY VISITOR PROFILE



43 years old

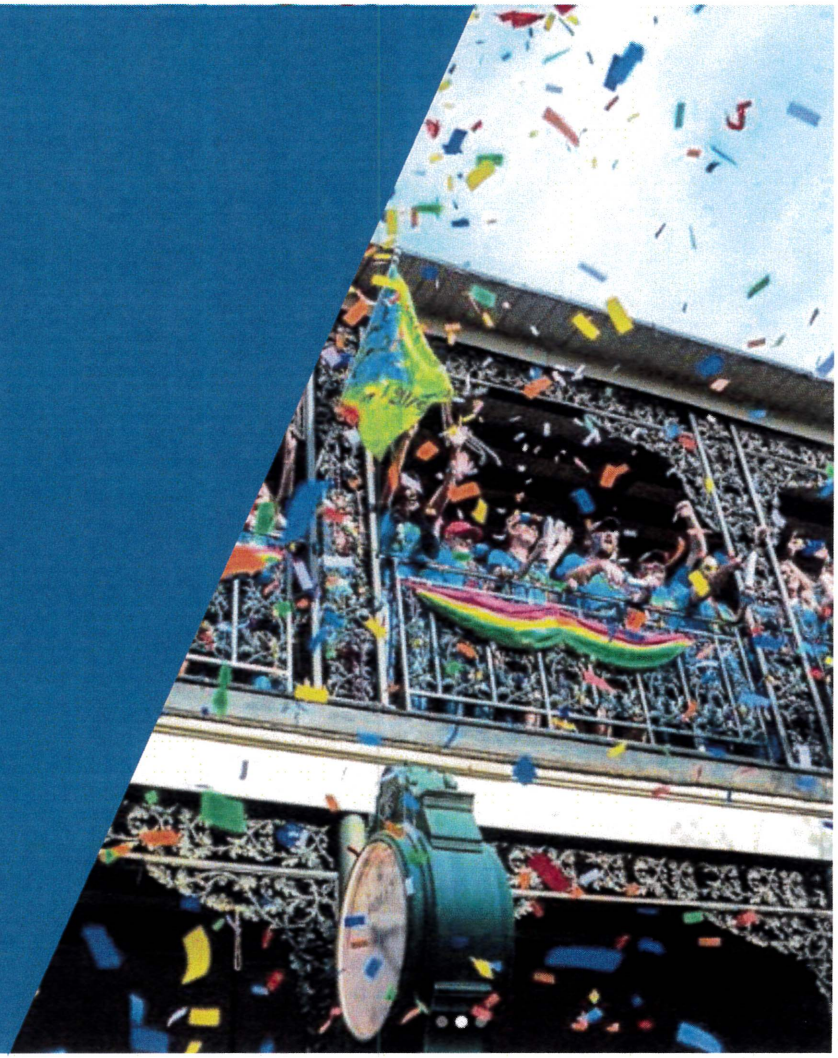


Earned **$85,800** per year



Male **51%**

POST TRIP EVALUATION



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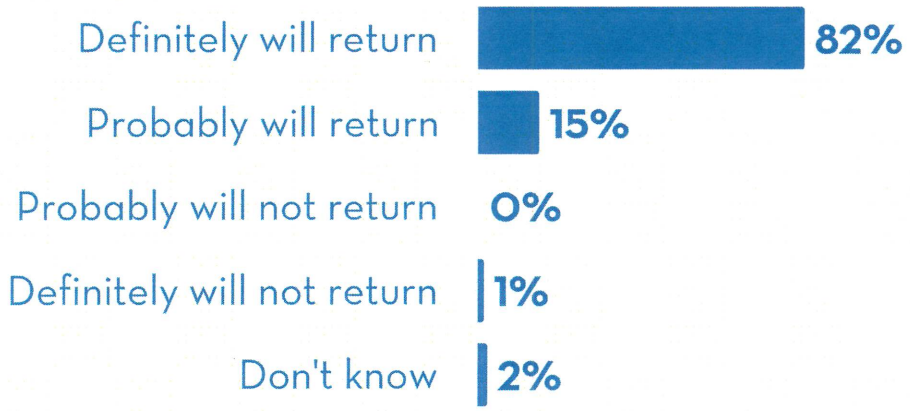
VISITORS SATISFACTION

- **97%** of Mardi Gras out-of-county visitors said they will return to the Pensacola area – **82%** will *definitely* return

- **9.5** was the average overall score for the Mardi Gras experience in Pensacola (on a scale of 1 -10, where 10 means excellent and 1 means poor)



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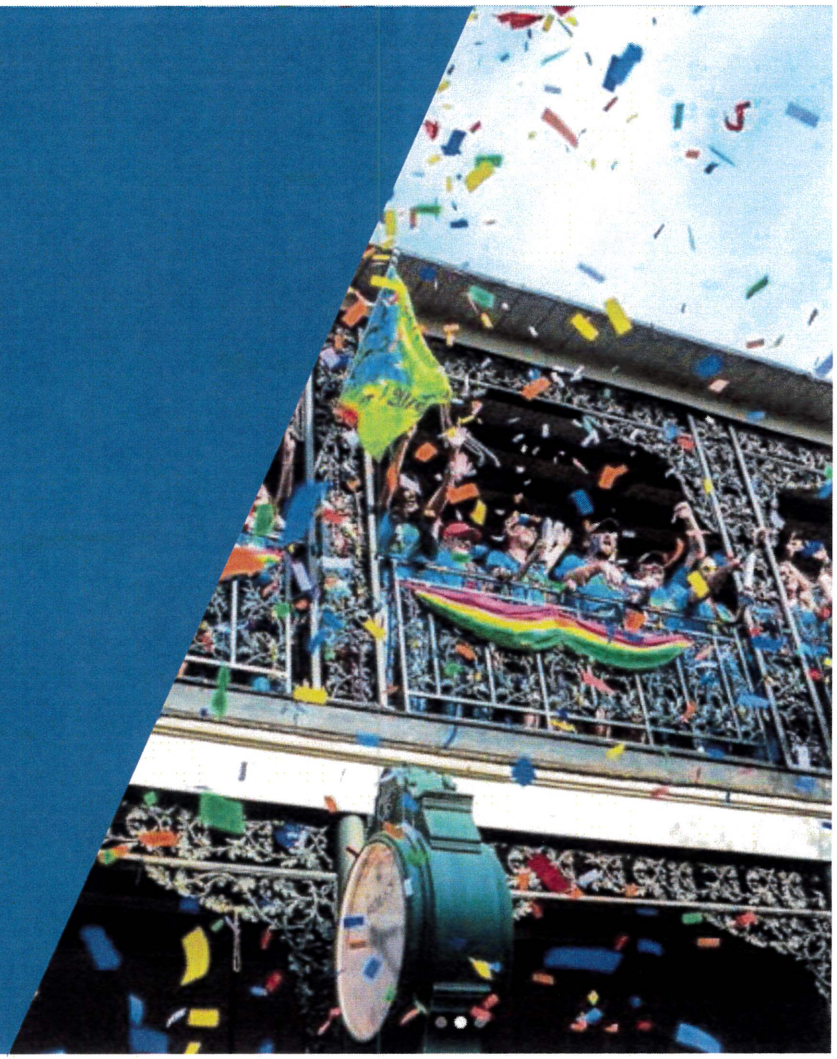
KREWE EVENTS



KREWE ECONOMIC IMPACT[1]

Attendees to Krewe Mardi Gras events generated an estimated economic impact between

$3,555,720 - $4,345,880

in the Pensacola area in 2024

[1] Including indirect and induced effects of direct spending. Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars. Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier on direct expenditure data. Pensacola's multiplier is 1.54.

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KREWE SPENDING[1]

Attendees to Krewe Mardi Gras events has average travel party spend of

$800

in 2024

[1] For accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.

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TDT EXPENDITURE CHECKLIST FORM - Tourist Promotion Fund (108)

Description of the TDT project or expenditure request.

Pensacola Mardi Gras $250,000.00

Funds will be used to promote tourism by orchestrating Mardi Gras events and parades which attracts visitors to Pensacola.

Details on how TDT Dollars will be expended:

Funds will be expended to support the production of Mardi Gras events and celebrations that will attacet visitors to Escambia County.

Event funding will come from the TDC Special Event Reserve.

Does the TDT project or expenditure request directly and primarily support Tourism in Escambia County? YES X NO

TDT Penny used to Fund TDT project or expenditure request.	PENNY
1-2 Cent (CC: 360101)	
3 Cent (CC: 360104)	
4 Cent (CC: 360105)	X
5 Cent (CC: 360106)	

Supporting TDT expenditure subsection reference. (Section 125.0104, Florida Statutes)
125.0104 (5)(a)(3)

To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

TDC approval of the requested TDT project or expenditure request YES x NO 5/21/2024
TDC Meeting Date:

BCC approval of the requested TDT project or expenditure request YES NO
BCC Meeting Date:

Tourist Promotion Fund

108

Pelican Drop

(Place Holder)

20

This is a place holder for the Pelican Drop

Funding Amount:

$50,000

Tourist Promotion Fund

108

Naval Aviation Museum Foundation – Flight Academy

21

March 1, 2023

TO: Tourist Promotion Partners
RE: Requests for funding for Fiscal Year (FY) 2024

Dear Potential Funding Recipient:

Attached please find the Escambia County Tourism Promotion Agency Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 3, 2023.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is required. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Important Note: As a requirement to receive County TDT grant monies, your organization will be **required** to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the **Attachment A** "Annual Narrative Form", attached to this application.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is an application check list to ensure all required documents are submitted. Please check each box to confirm that these items are included with your funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,
Stephan Hall
Finance Director

FISCAL YEAR 2024

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 3, 2023

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application

__ Submit a copy of your organization's current W-9

__ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

__ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: **Naval Aviation Museum Foundation, Inc. on behalf of its wholly owned subsidiary, The National Flight Academy, LLC.**

Agency Address: **1750 Radford Blvd., Suite B Pensacola, FL 32508**

Program Name for which funding is being requested: **National Flight Academy**

Amount Requested: **$100,000**

Program Contact: **Stephanie Pugh**

Contact Email: **spugh@nationalflightacademy.com** Contact Phone: **(850) 308-8934**

25-Word Description of Program:

National Flight Academy is a state-of-the-art aviation-themed learning experience which inspires youth to pursue STEM careers. Our STEM program inspires students to seek out the more challenging courses in Science, Technology, Engineering, and Math after participation.

How many years has your organization been providing services in the County? **12**

How many years has your organization received funding from the County? **12**

Explain how receiving funds from the County would have a significant impact on your organization:

To effectively deliver our world class program, support from Escambia County is instrumental to ensure the 1,700+ students currently slated to attend are able to take advantage of the unique experience the National Flight Academy offers. This support directly benefits the students by helping cover expenses including but not limited to transportation, program items, and exposure to a wide array of career opportunities. Support from Escambia County would directly help with meal costs for the students during our summer Deployment program. These activities bring students and families to Escambia County, supporting local tourism and economic opportunities.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: **$100,000**

Briefly discuss how last year's funds were used?

Last year's funds were used to provide meals to students during our 12-week summer Deployments.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County?

NFA was able to serve about 150 students in Escambia County. Our program hosts about 1500 students across the country and the world. We have had students from all states attend. Our summer program brings an increase to tourism in the local area, as parents drop off their children for one week and patronize local hotels, shopping, and restaurants.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

(NFA) leverages state-of-the-art classrooms and 40 networked experimental aircraft flight simulators directly supporting program objectives in an immersive, scenario-based environment. Students will combine critical 21st-century skills with Science, Technology, Engineering and Math (STEM) fundamentals to plan, brief, and execute a wide range of aviation-themed missions. We host 144 students each week during the summer. Escambia County's funding support of $100,000 subsidized the cost of meals for each student participant.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: **N/A**

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area: **N/A**

_____

_____

_____

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program.

Located adjacent to the National Naval Aviation Museum, the National Flight Academy is a 102,000-square foot, state-of-the-art virtual aircraft carrier called *AMBITION* (CVT-11). Each area of *AMBITION* is scenically and theatrically designed to simulate a modern aircraft carrier in which students work within a team squadron format to successfully plan and execute humanitarian missions and tasks. Whether it is a race or rescue, teambuilding activity, or education modules (like the Virtual Reality lab space focused on Aviation Maintenance) science, technology, engineering, and math (STEM) skills are used in tandem with equally important 21st Century learning skills including critical thinking, problem-solving, adaptability and communication to advance the team.

The facility's main deck includes a galley, mess deck, administrative spaces, and the aircraft hangar bay, which houses 42 virtual aircraft simulators, the largest grouping outside the military. The first deck is dedicated to academic spaces including the operations and intelligence centers. The second and third decks house berthing (crew quarters), lounges and activity rooms. The facility is designed in compliance with the Americans with Disabilities Act as well as being accredited by the American Camp Association.

***AMBITION* is like no other educational experience. From the theme park-like sights and sounds to the premier technology available for students, an AXPs' experience is unparalleled. We accommodate six-day Deployments, three-day Cruises and one-day Adventures to fit educational objectives and initiatives of schools, corporate sponsors, and parents. The National Flight Academy ignites imagination and encourages learning like none other, boosting students' interest in the STEM and aviation-related careers needed for a highly skilled, future workforce.**

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: **0%**
- Percentage for direct programming costs: **100%**

If Escambia County funding can only fund a portion of your request, how will you offset the difference?

We will continue our ongoing fundraising and development efforts focused on corporate, community and private donor support. Current supporters committed to providing NFA support for students include Pratt & Whitney, Delta Air Lines and FedEx Express. Community and educational partners include groups such as American Legion, Sea Cadets, NAACP, JROTC programs, as well as numerous school districts.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: **N/A**

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. **N/A**

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY23	FY24	FY25	% Change
1. Increase number of students in Escambia County who attend a NFA program (6-day, 3-Day, 1-Day, or STEM Saturday program)	242	Increase by 50	Increase by 50	17%
2. Increase the number of students who attend a NFA program and live within a drive market.	811	Increase by 250	Increase by 36	3%
3. Increase the number of students who attend a NFA program who live farther than driving distance.	1,152	Increase by 300	Increase by 36	3%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Grow the number of students living in Escambia County who attend a NFA program (6-Day, 3-Day, 1-Day, or STEM Saturday program; compared to 2023's number of total students attended)	The number of students in attendance will increase from 292 to 342.
2. Grow the number of students who attend a NFA program and live within a drive market (Compared to 2024's number of total students attended)	The number of students in attendance will increase from 1,060 to 1,096.
3. Grow the number of students who attend a NFA program who live farther than driving distance.	The number of students in attendance will increase from 1,452 to 1,488.

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY24
1. We have seen a rise in support of our program, not only through local middle and high school participation, but schools around the panhandle as well. This past year we have grown and continue to increase the number of students who attend an NFA program during the academic school year.	345 students will attend during the 2024 academic year.
2. We have seen an increase in scholarship opportunities for students within the driving market of Pensacola. Since summer 2023, we have increased our attendance rate by 300 students.	1,061 students will attend an NFA program.

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$136,623	$33,000	$33,000
Programmatic Income	$2,383,428	$2,845,146	$2,845,146
County Funding/Direct Contribution	$100,000	$100,000	$100,000
County Funding by Other Source (a)	$0	$0	$0
State Funding - program	$521,000	$521,000	$521,000
State Funding – license plate revenue	$113,559	$100,398	98
Federal Funding	$626,000	$674,000	$674,000
Investment income-restricted	$170,626	$0	$0
Other Income (b)	$0	$0	$0
Total Income	$4,051,236	$4,273,544	$4,273,544

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) Not applicable

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. _____

_____

_____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	15 FTE, 75 Seasonal	15 FTE, 75 Seasonal	15 FTE, 75 Seasonal
Program expenses (supplies, meals, housekeeping, security, transportation)	$1,049,920	$1,043,238	$1,043,238
Salaries, wages and benefits	$655,871	$711,594	$711,594
Professional services	$48,587	$24,666	$24,666
Contractual Services	$207,925	$241,240	$241,240
Travel Expenses	$6,291	$6,860	$6,860
Utilities	$382,839	$312,984	$312,984
Insurance-Building/Contents, etc.	$168,665	$167,530	$167,530
Facility cleaning	$72,848	$119,170	$119,170
Repair and Maintenance	$103,926	$120,000	$120,000
Depreciation expense	$249,652	$150,300	$150,300
Marketing	$14,575	$20,000	$20,000
Other Expenses (b)	$39,053	71	$42,671
State funding expenses	$521,000	$521,000	$521,000
Federal funding expenses (Starbase program via Department of Defense funding)	$626,000	$674,000	$674,000
Total Expenses	$4,144,152	$4,155,253	$4,155,253
Net Loss - (Revenue minus Expense)	($92,916)	$118,291	$118,291

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. None

(b) Please explain any request listed in the "Other Expenses" line item. Administrative office supplies, background check expense, Non Department of Defense StarBase expense,

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar Year 12/31/XX

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. Expenses listed are programmatic and the financials are organizational.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? _____

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency's allocation please add those employees to this list by agency.

Name	Position	Salary
Pat Everly	Director	$167,549
Stephanie Pugh	Client Relations Director	$68,201
Mark Curley	Director of Operations	$68,459
Marc King	IT Program Development	$51,198
Nina Mathias	Program Manager	$49,596

5. Please provide the total amount of cash and investments on hand. $607,000

6. Does your organization charge fees for services? If so, provide a list of fees charged.
   Yes, we charge $1,700 for individuals and $1,500 for groups currently.

7. Does your organization require background checks from volunteers and staff? Yes, all personnel must pass a background check.

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1. What is your agency's Strategic Plan? _____

_____

_____

_____

_____

_____

2. How many jobs were created this year over last year by zip code? _____

_____

_____

_____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____

_____

_____

_____

_____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

_____

_____

_____

_____

3. Was there any increase in membership for the local chambers? _____

_____

_____

_____

4. What are your agency's statistics on business creation and minority businesses by zip code? _____

_____

_____

_____

_____

_____

5. Can we reduce the taxpayer subsidy? _____

_____

_____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

_____
Name

_____
Title Date

Attachment A: Annual Narrative Form

Annual Report Narrative Instructions for Organizations that are granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund related to the advertisement & promotion of tourism. Florida Statutes 125.0104(5)(a)(3) states "if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists".

Organizations that are granted TDT funds need to provide the required information below in an annual report regarding the expenditure of their funds. Please include the following information in your annual report:

TDT Grantee Information:

Name of Organization (must match W9):
Contact:
Title:
Mailing Address:
Grant Amount Received:

Tourism Activity Description:

Brief description of the organization/event.
What impact did your organization/event have on the citizens of Escambia County?
Is this a new or repeat grant?
If Repeat, how many years?

Tourism Metrics:

How did your organization fulfill a special need within the tourism industry and/or enhance the overall local tourism product by increasing the number and quality of tourist activities?

How did your organization/event benefit tourism in Escambia County?

How were Tourist Development Tax Dollars spent?

How did you measure the success of your organization/event?

Examples of metrics should include the following:

Attendance/Spectators
Ticket Sales
Participants
Vendors/Exhibitors
Sponsorship Support
Media Coverage
Website Visits
Social Media Engagement

4th Quarterly Metrics Summary

Please provide your quarterly metrics as approved by the BOCC in your MAA:

Goals and Metrics Scorecard: XXX Example Organization FY 23-24	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?	**10**	**200**	**50**	**150**
How many people who attended/visited your organization/event stayed in area hotel/motels?	**50**	**100**	**25**	**75**
How many nights did those people stay in area hotels/motels?	**1**	**2**	**2**	**3**
On average, how much did each family spend at the organization/event?	**$200**	**$300**	**$400**	**$500**

Tourism Narrative Summary:

Brief summary of your organization's success and the positive impact it created for the citizens of Escambia County and overall impact to tourism. Pictures are a nice addition to your summary.

Form **W-9**
(October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Naval Aviation Museum Foundation, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
1750 Radford Blvd., Suite B

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, FL 32508

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	6	1	7	8	2	3	7

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the IRS that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Mike Hampton Date ▶ 2/2/2023

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

By signing th fill -out form, you:

C rtify that th TIN you ar gi ing is corr ct (or you ar waiting for a numb r to b issu),

2 C rtify that you ar not subj ct to backup withhol ing, or

3 Claim x mption from backup withhol ing if you ar a U S x mpt pay If applicabl , you ar also c rtifying that as a U S p rson, your allocabl shar of any partn rship incom from a U S tra or busin ss is not subj ct to th withhol ing tax on for ign partn rs' shar of ff cti ly conn ct incom , an

4 C rtify that FATCA co (s) nt r on this form (if any) in icating that you ar x mpt from th FATCA r porting, is corr ct S *What is FATCA reporting,* lat r, for furth r information

Note: If you ar a U S p rson an a r qu st r gi s you a form oth r than Form W-9 to r qu st your TIN, you must us th r qu st r's form if it is substantially similar to this Form W-9

Definition of a U.S. person. For f ral tax purpos s, you ar consi r a U S p rson if you ar :

- An in i i ual who is a U S citiz n or U S r si nt ali n;
- A partn rship, corporation, company, or association cr at or organiz in th Unit Stat s or un r th laws of th Unit Stat s;
- An stat (oth r than a for ign stat); or
- A om stic trust (as fin in gulations s ction 30 770 -7)

Special rules for partnerships. Partn rships that con uct a tra or busin ss in th Unit Stat s ar g n rally r quir to pay a withhol ing tax un r s ction 446 on any for ign partn rs' shar of ff cti ly conn ct taxabl incom from such busin ss Furth r, in c rtain cas s wh r a Form W-9 has not b n r c i , th rul s un r s ction 446 r quir a partn rship to pr sum that a partn r is a for ign p rson, an pay th s ction 446 withhol ing tax Th r for , if you ar a U S p rson that is a partn r in a partn rship con ucting a tra or busin ss in th Unit Stat s, pro i Form W-9 to th partn rship to stablish your U S status an a oi s ction 446 withhol ing on your shar of partn rship incom

In th cas s b low, th following p rson must gi Form W-9 to th partn rship for purpos s of stablishing its U S status an a oi ing withhol ing on its allocabl shar of n t incom from th partn rship con ucting a tra or busin ss in th Unit Stat s

- In th cas of a isr gar ntity with a U S own r, th U S own r of th isr gar ntity an not th ntity;
- In th cas of a grantor trust with a U S grantor or oth r U S own r, g n rally, th U S grantor or oth r U S own r of th grantor trust an not th trust; an
- In th cas of a U S trust (oth r than a grantor trust), th U S trust (oth r than a grantor trust) an not th b n ficiari s of th trust

Foreign person. If you ar a for ign p rson or th U S branch of a for ign bank that has l ct to b tr at as a U S p rson, o not us Form W-9 Inst a , us th appropriat Form W-8 or Form 8233 (s Pub 5 5, Withhol ing of Tax on Nonr si nt Ali ns an For ign Entiti s)

Nonresident alien who becomes a resident alien. G n rally, only a nonr si nt ali n in i i ual may us th t rms of a tax tr aty to r uc or liminat U S tax on c rtain typ s of incom How r, most tax tr ati s contain a pro ision known as a "sa ing claus " Exc ptions sp cifi in th sa ing claus may p rmit an x mption from tax to continu for c rtain typ s of incom n aft r th pay has oth rwis b com a U S r si nt ali n for tax purpos s

If you ar a U S r si nt ali n who is r lying on an xc ption contain in th sa ing claus of a tax tr aty to claim an x mption from U S tax on c rtain typ s of incom , you must attach a stat m nt to Form W-9 that sp cifi s th following fi it ms

Th tr aty country G n rally, this must b th sam tr aty un r which you claim x mption from tax as a nonr si nt ali n

2 Th tr aty articl a r ssing th incom

3 Th articl numb r (or location) in th tax tr aty that contains th sa ing claus an its xc ptions

4 Th typ an amount of incom that qualifi s for th x mption from tax

5 Suffici nt facts to justify th x mption from tax un r th t rms of th tr aty articl

Example. Articl 20 of th U S -China incom tax tr aty allows an x mption from tax for scholarship incom r c i by a Chin s stu nt t mporarily pr s nt in th Unit Stat s Un r U S law, this stu nt will b com a r si nt ali n for tax purpos s if his or h r stay in th Unit Stat s xc s 5 cal n ar y ars How r, paragraph 2 of th first Protocol to th U S -China tr aty (at April 30, 984) allows th pro isions of Articl 20 to continu to apply n aft r th Chin s stu nt b com s a r si nt ali n of th Unit Stat s A Chin s stu nt who qualifi s for this xc ption (un r paragraph 2 of th first protocol) an is r lying on this xc ption to claim an x mption from tax on his or h r scholarship or f llowship incom woul attach to Form W-9 a stat m nt that inclu s th information scrib abo to support that x mption

If you ar a nonr si nt ali n or a for ign ntity, gi th r qu st r th appropriat compl t Form W-8 or Form 8233

Backup Withholding

What is backup withholding? P rsons making c rtain paym nts to you must un r c rtain con itions withhol an pay to th I S 24% of such paym nts This is call "backup withhol ing " Paym nts that may b subj ct to backup withhol ing inclu int r st, tax- x mpt int r st, i i n s, brok r an bart r xchang transactions, r nts, royalti s, non mploy pay, paym nts ma in s ttl m nt of paym nt car an thir party n twork transactions, an c rtain paym nts from fishing boat op rators al stat transactions ar not subj ct to backup withhol ing

You will not b subj ct to backup withhol ing on paym nts you r c i if you gi th r qu st r your corr ct TIN, mak th prop r c rtifications, an r port all your taxabl int r st an i i n s on your tax r turn

Payments you receive will be subject to backup withholding if:

You o not furnish your TIN to th r qu st r,

2 You o not c rtify your TIN wh n r quir (s th instructions for Part II for tails),

3 Th I S t lls th r qu st r that you furnish an incorr ct TIN,

4 Th I S t lls you that you ar subj ct to backup withhol ing b caus you i not r port all your int r st an i i n s on your tax r turn (for r portabl int r st an i i n s only), or

5 You o not c rtify to th r qu st r that you ar not subj ct to backup withhol ing un r 4 abo (for r portabl int r st an i i n accounts op n aft r 983 only)

C rtain pay s an paym nts ar x mpt from backup withhol ing S *Exempt payee code,* lat r, an th s parat Instructions for th qu st r of Form W-9 for mor information

Also s *Special rules for partnerships,* arli r

What is FATCA Reporting?

Th For ign Account Tax Complianc Act (FATCA) r quir s a participating for ign financial institution to r port all Unit Stat s account hol rs that ar sp cifi Unit Stat s p rsons C rtain pay s ar x mpt from FATCA r porting S *Exemption from FATCA reporting code,* lat r, an th Instructions for th qu st r of Form W-9 for mor information

Updating Your Information

You must pro i up at information to any p rson to whom you claim to b an x mpt pay if you ar no long r an x mpt pay an anticipat r c i ing r portabl paym nts in th futur from this p rson For xampl , you may n to pro i up at information if you ar a C corporation that l cts to b an S corporation, or if you no long r ar tax x mpt In a ition, you must furnish a n w Form W-9 if th nam or TIN chang s for th account; for xampl , if th grantor of a grantor trust i s

Penalties

Failure to furnish TIN. If you fail to furnish your corr ct TIN to a r qu st r, you ar subj ct to a p nalty of $50 for ach such failur unl ss your failur is u to r asonabl caus an not to willful n gl ct

Civil penalty for false information with respect to withholding. If you mak a fals stat m nt with no r asonabl basis that r sults in no backup withhol ing, you ar subj ct to a $500 p nalty

Criminal penal y for falsifying informa ion. Willfully falsifying c rtifications or affirmations may subj ct you to criminal p nalti s including fin s and/or imprisonm nt

Misuse of TINs. If th r qu st r disclos s or us s TINs in iolation of f d ral law, th r qu st r may b subj ct to ci il and criminal p nalti s

Specific Ins ruc ions

Line 1

You must nt r on of th following on this lin ; **do no** l a this lin blank Th nam should match th nam on your tax r turn

If this Form W-9 is for a joint account (oth r than an account maintain d by a for ign financial institution (FFI)), list first, and th n circl , th nam of th p rson or ntity whos numb r you nt r d in Part I of Form W-9 If you ar pro iding Form W-9 to an FFI to docum nt a joint account, ach hold r of th account that is a U S p rson must pro id a Form W-9

a **Individual.** G n rally, nt r th nam shown on your tax r turn If you ha chang d your last nam without informing th Social S curity Administration (SSA) of th nam chang , nt r your first nam , th last nam as shown on your social s curity card, and your n w last nam

No e: ITIN applican : Ent r your indi idual nam as it was nt r d on your Form W-7 application, lin a This should also b th sam as th nam you nt r d on th Form 040/ 040A/ 040EZ you fil d with your application

b **Sole proprie or or single-member LLC.** Ent r your indi idual nam as shown on your 040/ 040A/ 040EZ on lin You may nt r your busin ss, trad , or "doing busin ss as" (DBA) nam on lin 2

c **Par nership, LLC ha is no a single-member LLC, C corpora ion, or S corpora ion.** Ent r th ntity's nam as shown on th ntity's tax r turn on lin and any busin ss, trad , or DBA nam on lin 2

d **O her en i ies.** Ent r your nam as shown on r quir d U S f d ral tax docum nts on lin This nam should match th nam shown on th chart r or oth r l gal docum nt cr ating th ntity You may nt r any busin ss, trad , or DBA nam on lin 2

Disregarded en i y. For U S f d ral tax purpos s, an ntity that is disr gard d as an ntity s parat from its own r is tr at d as a "disr gard d ntity " S gulations s ction 30 770 -2(c)(2)(iii) Ent r th own r's nam on lin Th nam of th ntity nt r d on lin should n r b a disr gard d ntity Th nam on lin should b th nam shown on th incom tax r turn on which th incom should b r port d For xampl , if a for ign LLC that is tr at d as a disr gard d ntity for U S f d ral tax purpos s has a singl own r that is a U S p rson, th U S own r's nam is r quir d to b pro id d on lin If th dir ct own r of th ntity is also a disr gard d ntity, nt r th first own r that is not disr gard d for f d ral tax purpos s Ent r th disr gard d ntity's nam on lin 2, "Busin ss nam /disr gard d ntity nam " If th own r of th disr gard d ntity is a for ign p rson, th own r must compl t an appropriat Form W-8 inst ad of a Form W-9 This is th cas n if th for ign p rson has a U S TIN

Line 2

If you ha a busin ss nam , trad nam , DBA nam , or disr gard d ntity nam , you may nt r it on lin 2

Line 3

Ch ck th appropriat box on lin 3 for th U S f d ral tax classification of th p rson whos nam is nt r d on lin Ch ck only on box on lin 3

IF he en i y/person on line 1 is a(n) . . .	THEN check he box for . . .
• Corporation	Corporation
• Indi idual • Sol propri torship, or • Singl -m mb r limit d liability company (LLC) own d by an indi idual and disr gard d for U S f d ral tax purpos s	Indi idual/sol propri tor or singl -m mb r LLC
• LLC tr at d as a partn rship for U S f d ral tax purpos s, • LLC that has fil d Form 8832 or 2553 to b tax d as a corporation, or • LLC that is disr gard d as an ntity s parat from its own r but th own r is anoth r LLC that is not disr gard d for U S f d ral tax purpos s	Limit d liability company and nt r th appropriat tax classification (P= Partn rship; C= C corporation; or S= S corporation)
• Partn rship	Partn rship
• Trust/ stat	Trust/ stat

Line 4, Exemp ions

If you ar x mpt from backup withholding and/or FATCA r porting, nt r in th appropriat spac on lin 4 any cod (s) that may apply to you

Exemp payee code.

• G n rally, indi iduals (including sol propri tors) ar not x mpt from backup withholding

• Exc pt as pro id d b low, corporations ar x mpt from backup withholding for c rtain paym nts, including int r st and di id nds

• Corporations ar not x mpt from backup withholding for paym nts mad in s ttl m nt of paym nt card or third party n twork transactions

• Corporations ar not x mpt from backup withholding with r sp ct to attorn ys' f s or gross proc ds paid to attorn ys, and corporations that pro id m dical or h alth car s r ic s ar not x mpt with r sp ct to paym nts r portabl on Form 099-MISC

Th following cod s id ntify pay s that ar x mpt from backup withholding Ent r th appropriat cod in th spac in lin 4

—An organization x mpt from tax und r s ction 50 (a), any I A, or a custodial account und r s ction 403(b)(7) if th account satisfi s th r quir m nts of s ction 40 (f)(2)

2—Th Unit d Stat s or any of its ag nci s or instrum ntaliti s

3—A stat , th District of Columbia, a U S commonw alth or poss ssion, or any of th ir political subdi isions or instrum ntaliti s

4—A for ign go rnm nt or any of its political subdi isions, ag nci s, or instrum ntaliti s

5—A corporation

6—A d al r in s curiti s or commoditi s r quir d to r gist r in th Unit d Stat s, th District of Columbia, or a U S commonw alth or poss ssion

7—A futur s commission m rchant r gist r d with th Commodity Futur s Trading Commission

8—A r al stat in stm nt trust

9—An ntity r gist r d at all tim s during th tax y ar und r th In stm nt Company Act of 940

0—A common trust fund op rat d by a bank und r s ction 584(a)

—A financial institution

2—A middl man known in th in stm nt community as a nomin or custodian

3—A trust x mpt from tax und r s ction 664 or d scrib d in s ction 4947

Th following chart how typ of paym nt that may b x mpt from backup withholding Th chart appli to th x mpt pay li t d abo , through 3

IF the payment is for . . .	THEN the payment is exempt for . . .
Int r t and di id nd paym nt	All x mpt pay xc pt for 7
Brok r tran action	Ex mpt pay through 4 and 6 through and all C corporation S corporation mu t not nt r an x mpt pay cod b cau th y ar x mpt only for al of nonco r d curiti acquir d prior to 20 2
Bart r xchang tran action and patronag di id nd	Ex mpt pay through 4
Paym nt o r $600 r quir d to b r port d and dir ct al o r $5,000	G n rally, x mpt pay through 5[2]
Paym nt mad in ttl m nt of paym nt card or third party n twork tran action	Ex mpt pay through 4

S Form 099-MISC, Mi c llan ou Incom , and it in truction

[2] How r, th following paym nt mad to a corporation and r portabl on Form 099-MISC ar not x mpt from backup withholding: m dical and h alth car paym nt , attorn y ' f , gro proc d paid to an attorn y r portabl und r ction 6045(f), and paym nt for r ic paid by a f d ral x cuti ag ncy

Exemption from FATCA reporting code. Th following cod id ntify pay that ar x mpt from r porting und r FATCA Th cod apply to p r on ubmitting thi form for account maintain d out id of th Unit d Stat by c rtain for ign financial in titution Th r for , if you ar only ubmitting thi form for an account you hold in th Unit d Stat , you may l a thi fi ld blank Con ult with th p r on r qu ting thi form if you ar unc rtain if th financial in titution i ubj ct to th r quir m nt A r qu t r may indicat that a cod i not r quir d by pro iding you with a Form W-9 with "Not Applicabl " (or any imilar indication) writt n or print d on th lin for a FATCA x mption cod

A—An organization x mpt from tax und r ction 50 (a) or any indi idual r tir m nt plan a d fin d in ction 770 (a)(37)

B—Th Unit d Stat or any of it ag nci or in trum ntaliti

C—A tat , th Di trict of Columbia, a U S commonw alth or po ion, or any of th ir political ubdi i ion or in trum ntaliti

D—A corporation th tock of which i r gularly trad d on on or mor tabli h d curiti mark t , a d crib d in gulation ction 472- (c)( )(i)

E—A corporation that i a m mb r of th am xpand d affiliat d group a a corporation d crib d in gulation ction 472- (c)( )(i)

F—A d al r in curiti , commoditi , or d ri ati financial in trum nt (including notional principal contract , futur , forward , and option) that i r gi t r d a uch und r th law of th Unit d Stat or any tat

G—A r al tat in tm nt tru t

H—A r gulat d in tm nt company a d fin d in ction 85 or an ntity r gi t r d at all tim during th tax y ar und r th In tm nt Company Act of 940

I—A common tru t fund a d fin d in ction 584(a)

J—A bank a d fin d in ction 58

K—A brok r

L—A tru t x mpt from tax und r ction 664 or d crib d in ction 4947(a)( )

M—A tax x mpt tru t und r a ction 403(b) plan or ction 457(g) plan

Note: You may wi h to con ult with th financial in titution r qu ting thi form to d t rmin wh th r th FATCA cod and/or x mpt pay cod hould b compl t d

Line 5

Ent r your addr (numb r, tr t, and apartm nt or uit numb r) Thi i wh r th r qu t r of thi Form W-9 will mail your information r turn If thi addr diff r from th on th r qu t r alr ady ha on fil , writ NEW at th top If a n w addr i pro id d, th r i till a chanc th old addr will b u d until th payor chang your addr in th ir r cord

Line 6

Ent r your city, tat , and ZIP cod

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you ar a r id nt ali n and you do not ha and ar not ligibl to g t an SSN, your TIN i your I S indi idual taxpay r id ntification numb r (ITIN) Ent r it in th ocial curity numb r box If you do not ha an ITIN, *How to get a TIN* b low

If you ar a ol propri tor and you ha an EIN, you may nt r ith r your SSN or EIN

If you ar a ingl -m mb r LLC that i di r gard d a an ntity parat from it own r, nt r th own r' SSN (or EIN, if th own r ha on) Do not nt r th di r gard d ntity' EIN If th LLC i cla ifi d a a corporation or partn r hip, nt r th ntity' EIN

Note: S *What Name and Number To Give the Requester,* lat r, for furth r clarification of nam and TIN combination

How to get a TIN. If you do not ha a TIN, apply for on imm diat ly To apply for an SSN, g t Form SS-5, Application for a Social S curity Card, from your local SSA offic or g t thi form onlin at *www.SSA.gov* You may al o g t thi form by calling -800-772- 2 3 U Form W-7, Application for I S Indi idual Taxpay r Id ntification Numb r, to apply for an ITIN, or Form SS-4, Application for Employ r Id ntification Numb r, to apply for an EIN You can apply for an EIN onlin by acc ing th I S w b it at *www.irs.gov/Businesses* and clicking on Employ r Id ntification Numb r (EIN) und r Starting a Bu in Go to *www.irs.gov/Forms* to i w, download, or print Form W-7 and/or Form SS-4 Or, you can go to *www.irs.gov/OrderForms* to plac an ord r and ha Form W-7 and/or SS-4 mail d to you within 0 bu in day

If you ar a k d to compl t Form W-9 but do not ha a TIN, apply for a TIN and writ "Appli d For" in th pac for th TIN, ign and dat th form, and gi it to th r qu t r For int r t and di id nd paym nt , and c rtain paym nt mad with r p ct to r adily tradabl in trum nt , g n rally you will ha 60 day to g t a TIN and gi it to th r qu t r b for you ar ubj ct to backup withholding on paym nt Th 60-day rul do not apply to oth r typ of paym nt You will b ubj ct to backup withholding on all uch paym nt until you pro id your TIN to th r qu t r

Note: Ent ring "Appli d For" m an that you ha alr ady appli d for a TIN or that you int nd to apply for on oon

Caution: A di r gard d U S ntity that ha a for ign own r mu t u th appropriat Form W-8

Part II. Certification

To tabli h to th withholding ag nt that you ar a U S p r on, or r id nt ali n, ign Form W-9 You may b r qu t d to ign by th withholding ag nt n if it m , 4, or 5 b low indicat oth rwi

For a joint account, only th p r on who TIN i hown in Part I hould ign (wh n r quir d) In th ca of a di r gard d ntity, th p r on id ntifi d on lin mu t ign Ex mpt pay , *Exempt payee code,* arli r

Signature requirements. Compl t th c rtification a indicat d in it m through 5 b low

1. Interest, ivi en , an barter exchange accounts opene before 1984 an broker accounts consi ere active uring 1983. You must gi your corr ct TIN, but you do not ha to sign th c rtification

2. Interest, ivi en , broker, an barter exchange accounts opene after 1983 an broker accounts consi ere inactive uring 1983. You must sign th c rtification or backup withholding will apply If you ar subj ct to backup withholding and you ar m r ly pro iding your corr ct TIN to th r qu st r, you must cross out it m 2 in th c rtification b for signing th form

3. Real estate transactions. You must sign th c rtification You may cross out it m 2 of th c rtification

4. Other payments. You must gi your corr ct TIN, but you do not ha to sign th c rtification unl ss you ha b n notifi d that you ha pr iously gi n an incorr ct TIN "Oth r paym nts" includ paym nts mad in th cours of th r qu st r's trad or busin ss for r nts, royalti s, goods (oth r than bills for m rchandis), m dical and h alth car s r ic s (including paym nts to corporations), paym nts to a non mploy for s r ic s, paym nts mad in s ttl m nt of paym nt card and third party n twork transactions, paym nts to c rtain fishing boat cr w m mb rs and fish rm n, and gross proc ds paid to attorn ys (including paym nts to corporations)

5. Mortgage interest pai by you, acquisition or aban onment of secure property, cancellation of ebt, qualifie tuition program payments (un er section 529), ABLE accounts (un er section 529A), IRA, Cover ell ESA, Archer MSA or HSA contributions or istributions, an pension istributions. You must gi your corr ct TIN, but you do not ha to sign th c rtification

What Name an Number To Give the Requester

For this type of account:	Give name an SSN of:
Indi idual	Th indi idual
2 Two or mor indi iduals (joint account) oth r than an account maintain d by an FFI	Th actual own r of th account or, if combin d funds, th first indi idual on th account
3 Two or mor U S p rsons (joint account maintain d by an FFI)	Each hold r of th account
4 Custodial account of a minor (Uniform Gift to Minors Act)	Th minor[2]
5 a Th usual r ocabl sa ings trust (grantor is also trust)	Th grantor-trust
b So-call d trust account that is not a l gal or alid trust und r stat law	Th actual own r
6 Sol propri torship or disr gard d ntity own d by an indi idual	Th own r[3]
7 Grantor trust filing und r Optional Form 099 Filing M thod (s gulations s ction 67 -4(b)(2)(i)(A))	Th grantor*
For this type of account:	**Give name an EIN of:**
8 Disr gard d ntity not own d by an indi idual	Th own r
9 A alid trust, stat , or p nsion trust	L gal ntity[4]
0 Corporation or LLC l cting corporat status on Form 8832 or Form 2553	Th corporation
Association, club, r ligious, charitabl , ducational, or oth r tax-x mpt organization	Th organization
2 Partn rship or multi-m mb r LLC	Th partn rship
3 A brok r or r gist r d nomin	Th brok r or nomin
4 Account with th D partm nt of Agricultur in th nam of a public ntity (such as a stat or local go rnm nt, school district, or prison) that r c i s agricultural program paym nts	Th public ntity
5 Grantor trust filing und r th Form 04 Filing M thod or th Optional Form 099 Filing M thod 2 (s gulations s ction 67 -4(b)(2)(i)(B))	Th trust

List first and circl th nam of th p rson whos numb r you furnish If only on p rson on a joint account has an SSN, that p rson's numb r must b furnish d

[2] Circl th minor's nam and furnish th minor's SSN

[3] You must show your indi idual nam and you may also nt r your busin ss or DBA nam on th "Busin ss nam /disr gard d ntity" nam lin You may us ith r your SSN or EIN (if you ha on), but th I S ncourag s you to us your SSN

[4] List first and circl th nam of th trust, stat , or p nsion trust (Do not furnish th TIN of th p rsonal r pr s ntati or trust unl ss th l gal ntity its lf is not d signat d in th account titl) Also s *Special rules for partnerships,* arli r

***Note:** Th grantor also must pro id a Form W-9 to trust of trust

Note: If no nam is circl d wh n mor than on nam is list d, th numb r will b consid r d to b that of th first nam list d

Secure Your Tax Recor s From I entity Theft

Id ntity th ft occurs wh n som on us s your p rsonal information such as your nam , SSN, or oth r id ntifying information, without your p rmission, to commit fraud or oth r crim s An id ntity thi f may us your SSN to g t a job or may fil a tax r turn using your SSN to r c i a r fund

To r duc your risk:

- Prot ct your SSN,
- Ensur your mploy r is prot cting your SSN, and
- B car ful wh n choosing a tax pr par r

If your tax r cords ar aff ct d by id ntity th ft and you r c i a notic from th I S, r spond right away to th nam and phon numb r print d on th I S notic or l tt r

If your tax r cords ar not curr ntly aff ct d by id ntity th ft but you think you ar at risk du to a lost or stol n purs or wall t, qu stionabl cr dit card acti ity or cr dit r port, contact th I S Id ntity Th ft Hotlin at -800-908-4490 or submit Form 4039

For mor information, s Pub 5027, Id ntity Th ft Information for Taxpay rs

Victims of id ntity th ft who ar xp ri ncing conomic harm or a syst mic probl m, or ar s king h lp in r sol ing tax probl ms that ha not b n r sol d through normal chann ls, may b ligibl for Taxpay r Ad ocat S r ic (TAS) assistanc You can r ach TAS by calling th TAS toll-fr cas intak lin at -877-777-4778 or TTY/TDD -800-829-4059

Protect yourself from suspicious emails or phishing schemes. Phishing is th cr ation and us of mail and w bsit s d sign d to mimic l gitimat busin ss mails and w bsit s Th most common act is s nding an mail to a us r fals ly claiming to b an stablish d l gitimat nt rpris in an att mpt to scam th us r into surr nd ring pri at information that will b us d for id ntity th ft

Th I S do s not initiat onta ts with taxpay rs ia mails Also, th I S do s not r qu st p rsonal d tail d information through mail or ask taxpay rs for th PIN numb rs, passwords, or similar s r t a ss information for th ir r dit ard, bank, or oth r finan ial a ounts

If you r i an unsoli it d mail laiming to b from th I S, forward this m ssag to *phishing@irs.gov.* You may also r port misus of th I S nam , logo, or oth r I S prop rty to th Tr asury Insp tor G n ral for Tax Administration (TIGTA) at -800-366-4484 You an forward suspi ious mails to th F d ral Trad Commission at *spam@uce.gov* or r port th m at *www.ftc.gov/complaint.* You an onta t th FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338) If you ha b n th i tim of id ntity th ft, s *www.IdentityTheft.gov* and Pub 5027

Visit *www.irs.gov/IdentityTheft* to l arn mor about id ntity th ft and how to r du your risk

Privacy Act Notice

S tion 6 09 of th Int rnal nu Cod r quir s you to pro id your orr t TIN to p rsons (in luding f d ral ag n i s) who ar r quir d to fil information r turns with th I S to r port int r st, di id nds, or rtain oth r in om paid to you; mortgag int r st you paid; th a quisition or abandonm nt of s ur d prop rty; th an llation of d bt; or ontributions you mad to an I A, Ar h r MSA, or HSA Th p rson oll ting this form us s th information on th form to fil information r turns with th I S, r porting th abo information outin us s of this information in lud gi ing it to th D partm nt of Justi for i il and riminal litigation and to iti s, stat s, th Distri t of Columbia, and U S ommonw alths and poss ssions for us in administ ring th ir laws Th information also may b dis los d to oth r ountri s und r a tr aty, to f d ral and stat ag n i s to nfor i il and riminal laws, or to f d ral law nfor m nt and int llig n ag n i s to ombat t rrorism You must pro id your TIN wh th r or not you ar r quir d to fil a tax r turn Und r s tion 3406, pay rs must g n rally withhold a p r ntag of taxabl int r st, di id nd, and rtain oth r paym nts to a pay who do s not gi a TIN to th pay r C rtain p nalti s may also apply for pro iding fals or fraudul nt information

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Date: DEC 12 2007

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

Naval Aviation Museum Foundation Inc
P O Box 33104
Pensacola, FL 32508

Employer Identification Number:
59-6178237
Person to Contact - ID#:
Sirijun Mayi - #31-07372
Contact Telephone Number:
877-829-5500 Phone
Public Charity Status:
509(a)(1) and 170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated June 1980 stated that you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and classified as a public charity under section 509(a)(3) of the Code.

Based on the information you submitted, we have modified your public charity status to the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, 800-829-3676. Information is also available on our Internet Web Site at www.irs.gov.

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

If you have any questions, please call our toll free number shown in the heading of this letter.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
Jacksonville, Florida
P. O. Box 4760
December 19, 1966

IN REPLY REFER TO
Form L-178
434:MDE:md
JAX:EO:66-48

PURPOSE	
Educational	
ADDRESS INQUIRIES & FILE RETURNS DISTRICT DIRECTOR OF INTERNAL R	
Jacksonville, Florida	
FORM 990-A REQUIRED	ACCOUNTING P ENDING
☒ YES ☐ NO	December

Naval Aviation Museum Association, Inc.
Naval Aviation Museum, Naval Air Station
Pensacola, Florida 32508

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

F. S. Schmidt

F. S. Schmidt
District Director

Your tax exempt status is predicated upon the understanding that you will am your certificate of incorporation to provide that in the event of dissolutio your assets will be contributed to the Navy Relief Society or to an organization exempt under the provision of section 501(c)(3) of the Internal Revenue Code.

SALTMARSH, CLEAVELAND AND GUND
900 NORTH 12TH AVENUE
PENSACOLA, FL 32501

NAVAL AVIATION MUSEUM FOUNDATION, INC.
POST OFFICE BOX 33104
PENSACOLA, FL 32508

Saltmarsh
Saltmarsh, Cleaveland & Gund
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

October 20, 2023

Naval Aviation Museum Foundation, Inc.
Post Office Box 33104
Pensacola, FL 32508

Dear Naval Aviation Museum Foundation,

Enclosed is the organization's 2022 Exempt Organization return.

The instructions for filing are attached to your copy of the return.

We prepared return from information you furnished us without verification. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

Sincerely,

Allison Jones, CPA

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2022

Prepared For:

Naval Aviation Museum Foundation, Inc.
Post Office Box 33104
Pensacola, FL 32508

Prepared By:

Saltmarsh, Cleaveland and Gund
900 North 12th Avenue
Pensacola, FL 32501

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by November 15, 2023

Federal regulations require that an exempt organization make its annual returns for the past three years and its exemption application, along with all supporting documentation, available for public inspection at the organization's principal place of business during normal business hours. In addition, an organization must provide a copy of this information to any person who makes a request for such documents in person or in writing. The IRS may impose a penalty for willful failure to allow public inspection or to provide copies. Please contact us if you have any questions regarding disclosure regulations.

Form **8868**
(Rev. January 2022)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	NAVAL AVIATION MUSEUM FOUNDATION, INC.	59-6178237
	Number, street, and room or suite no. If a P.O. box, see instructions. POST OFFICE BOX 33104	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PENSACOLA, FL 32508	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ▶ MICHAEL D. HAMPTON
1750 RADFORD BLVD, STE B - PENSACOLA, FL 32508

Telephone No. ▶ 850-453-2389 Fax No. ▶

- If the organization does not have an office or place of business in the United States, check this box ..... ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ ☐. If it is for part of the group, check this box ▶ ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☒ calendar year 2022 or
▶ ☐ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

EXTENDED TO NOVEMBER 15, 2023

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **and ending**

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
NAVAL AVIATION MUSEUM FOUNDATION, INC.
Doing business as

D Employer identification number
59-6178237

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
POST OFFICE BOX 33104

E Telephone number
850-453-2389

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32508

G Gross receipts $ 26,394,913.

F Name and address of principal officer: REAR ADMIRAL KYLE COZAD, 1750 RADFORD BLVD, STE B, PENSACOLA, FL 325

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.NAVALAVIATIONFOUNDATION.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1966 **M** State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO BE THE BEST IN THE WORLD, A SELF-SUSTAINING FOUNDATION THAT ENGAGES AND EDUCATES THE PUBLIC BY

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	10
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	167
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	9,777,539.	5,441,749.
9	Program service revenue (Part VIII, line 2g)	226,378.	2,348,486.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,899,163.	607,019.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	393,579.	1,307,739.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,296,659.	9,704,993.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	593,013.	498,220.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 724,400.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,652,192.	7,655,139.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,245,205.	8,153,359.
19	Revenue less expenses. Subtract line 18 from line 12	7,051,454.	1,551,634.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	33,055,724.	29,041,926.
21	Total liabilities (Part X, line 26)	2,294,917.	1,163,409.
22	Net assets or fund balances. Subtract line 21 from line 20	30,760,807.	27,878,517.

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
REAR ADMIRAL KYLE COZAD, USN (RET), PRESIDENT/CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
ALLISON JONES, CPA	ALLISON JONES, CPA	10/20/23	☐	P02434475

Firm's name SALTMARSH, CLEAVELAND AND GUND Firm's EIN 59-2922169
Firm's address 900 NORTH 12TH AVENUE PENSACOLA, FL 32501 Phone no. 850-435-8300

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
TO BE THE BEST IN THE WORLD, A SELF-SUSTAINING FOUNDATION THAT ENGAGES AND EDUCATES THE PUBLIC BY SUPPORTING AND PROMOTING THE NATIONAL NAVAL AVIATION MUSEUM EXPERIENCE, NAVAL AVIATION AND AVIATION-INSPRIED EDUCATIONAL PROGRAMS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 4,136,554. including grants of $) (Revenue $ 4,603,104.)
NATIONAL FLIGHT ACADEMY UTILIZES NAVAL AVIATION EXPERIENCES AND CONCEPTS TO MOTIVATE YOUNG PEOPLE TO PURSUE THE STUDY OF SCIENCE, TECHNOLOGY, ENGINEERING, MATHMATICS AND AVIATION IN ORDER TO PURSUE CAREERS IN TECHNICAL FIELDS.

4b (Code:) (Expenses $ 2,567,274. including grants of $) (Revenue $ 5,441,749.)
MUSEUM SUPPORT-CONTRIBUTES TO THE DEVELOPMENT OF EXHIBITS, INCLUDING ARTIFACT REWORK AND MAINTENANCE, AND TO MUSEUM OPERATIONAL REQUIREMENTS.

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 6,703,828.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	X	
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33	X	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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	10		
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** 167			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI 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	10		
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 AL,AZ,AR,CT,FL,GA,KS,KY,ID,IL,MS,OH

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.

[X] 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

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) REAR ADMIRAL KYLE J COZAD, USN	40.00									
PRESIDENT/CEO		X		X				236,806.	0.	0.
(2) CINDY MCCALIP	40.00									
VICE PRESIDENT				X				176,040.	0.	0.
(3) WILLIAM BOWERS	40.00									
EXECUTIVE VICE PRESIDENT/C							X	142,854.	0.	0.
(4) MICHAEL D HAMPTON	40.00									
CFO & TREASURER				X				85,374.	0.	0.
(5) VADM DAVID BUSS, USN (RET)	1.00									
CHAIRMAN		X		X				0.	0.	0.
(6) VADM ROBIN BRAUN, USN (RET)	1.00									
VICE CHAIRMAIN		X		X				0.	0.	0.
(7) DANIEL P GILLIAN	1.00									
DIRECTOR		X						0.	0.	0.
(8) PAUL WOOD	1.00									
DIRECTOR		X						0.	0.	0.
(9) ADMIRAL BILL MORAN, USN (RET)	1.00									
DIRECTOR		X						0.	0.	0.
(10) STEVE O'BRYAN	1.00									
DIRECTOR		X						0.	0.	0.
(11) CDR SARAH C RHOADS, USN (RET)	1.00									
DIRECTOR		X						0.	0.	0.
(12) JAY J RYAN	1.00									
DIRECTOR		X						0.	0.	0.
(13) O. LEWIS HUMPHREY	1.00									
DIRECTOR		X						0.	0.	0.
(14) LT GN KENNETH J GLUECK, USMC (R	1.00									
DIRECTOR		X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								641,074.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								641,074.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 3

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	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
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	103,309.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,010,597.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,327,843.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			5,441,749.			
Program Service Revenue			**Business Code**				
	2a FLIGHT ACADEMY		900099	2,157,690.	2,157,690.		
	b SIMULATORS AND THEATERS		900099	190,796.	190,796.		
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			2,348,486.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			306,502.			306,502.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a	15,762,357.				
	b Less: cost or other basis and sales expenses	7b	15,461,840.				
	c Gain or (loss)	7c	300,517.				
	d Net gain or (loss)			300,517.			300,517.
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a	245,501.				
	b Less: direct expenses	8b	160,011.				
	c Net income or (loss) from fundraising events			85,490.			85,490.
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a	2,254,618.				
	b Less: cost of goods sold	10b	1,068,069.				
	c Net income or (loss) from sales of inventory			1,186,549.			1186549.
Miscellaneous Revenue			**Business Code**				
	11a MISCELLANEOUS INCOME		900099	35,700.			35,700.
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			35,700.			
	12 **Total revenue.** See instructions			9,704,993.	2,348,486.	0.	1914758.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	498,220.	423,487.	29,892.	44,841.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	73,500.	44,500.	29,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	359,835.	119,204.	13.	240,618.
12 Advertising and promotion	258,870.	164,623.		94,247.
13 Office expenses	157,949.	122,932.	22,525.	12,492.
14 Information technology	171,008.	82,348.	63,560.	25,100.
15 Royalties				
16 Occupancy	129,231.	124,102.	5,042.	87.
17 Travel	47,535.	12,876.	13,074.	21,585.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	10,590.	10,590.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	693,503.	370,225.	323,278.	
23 Insurance	196,031.	144,436.	50,708.	887.
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 LEASED EMPLOYEES	2,698,951.	2,297,445.	158,973.	242,533.
b DIRECT COSTS	2,301,046.	2,300,504.		542.
c OTHER	235,757.	167,080.	28,963.	39,714.
d REPAIRS AND MAINTENANCE	212,200.	210,343.	103.	1,754.
e All other expenses	109,133.	109,133.		
25 **Total functional expenses.** Add lines 1 through 24e	8,153,359.	6,703,828.	725,131.	724,400.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	2,401,874.	1	1,751,675.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	106,478.	3	11,000.
	4	Accounts receivable, net	5,047.	4	952,398.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	756,020.	8	614,835.
	9	Prepaid expenses and deferred charges	59,235.	9	47,262.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 16,680,856.			
	b	Less: accumulated depreciation — 10b: 12,785,049.	2,817,215.	10c	3,895,807.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	26,909,855.	12	21,768,949.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	33,055,724.	16	29,041,926.
Liabilities	17	Accounts payable and accrued expenses	472,490.	17	765,351.
	18	Grants payable		18	
	19	Deferred revenue	1,348,035.	19	175,560.
	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	474,392.	23	222,498.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	2,294,917.	26	1,163,409.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	14,380,048.	27	13,283,168.
	28	Net assets with donor restrictions	16,380,759.	28	14,595,349.
		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	30,760,807.	32	27,878,517.
	33	Total liabilities and net assets/fund balances	33,055,724.	33	29,041,926.

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	9,704,993.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,153,359.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,551,634.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	30,760,807.
5	Net unrealized gains (losses) on investments	5	-4,184,901.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-249,023.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	27,878,517.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII .....

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

NAVAL AVIATION MUSEUM FOUNDATION, INC.

Employer identification number

59-6178237

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 1
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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
U.S. NAVY	31-1575142	6	X		0.	0.
Total					0.	0.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2021 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test - 2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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	X	
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		X
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		X
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		X
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		X
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		X
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		X
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		X
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		X
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		X
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		X
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		X
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		X
b	A family member of a person described on line 11a above?	11b		X
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		X

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		X
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		X
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		X

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, SECTION D, LINE 2

THE U.S. NAVY OWNS THE NAVAL AVIATION MUSEUM. THE NAVAL AVIATION MUSEUM FOUNDATION'S SOLE PURPOSE IS TO FUND EXHIBITS AND SUPPORT THE MISSION OF THE MUSEUM, WHICH INCLUDES YOUTH AND ADULT EDUCATION PROGRAMS.

SCHEDULE A, SECTION E, LINE 1C

THE U.S. NAVY OWNS THE NAVAL AVIATION MUSEUM. THE NAVAL AVIATION MUSEUM FOUNDATION'S SOLE PURPOSE IS TO FUND EXHIBITS AND SUPPORT THE MISSION OF THE MUSEUM, WHICH INCLUDES YOUTH AND ADULT EDUCATION PROGRAMS.

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
NAVAL AVIATION MUSEUM FOUNDATION, INC.

Employer identification number
59-6178237

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25,2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	11,180,759.	9,604,846.	9,194,971.	8,050,184.	9,070,210.
b Contributions	349,344.	908,336.	176,495.	141,850.	102,242.
c Net investment earnings, gains, and losses	-1,406,393.	1,016,588.	800,032.	2,130,099.	-786,538.
d Grants or scholarships					
e Other expenditures for facilities and programs	728,361.	349,011.	566,652.	1,127,162.	296,408.
f Administrative expenses					39,322.
g End of year balance	9,395,349.	11,180,759.	9,604,846.	9,194,971.	8,050,184.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment 86.0000 %
c Term endowment 14.0000 %

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				
b Buildings				
c Leasehold improvements		4,853,387.	3,719,880.	1,133,507.
d Equipment		7,429,739.	5,694,527.	1,735,212.
e Other		4,397,730.	3,370,642.	1,027,088.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				3,895,807.

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) EQUITIES AND MUTUAL FUNDS	18,951,718.	END-OF-YEAR MARKET VALUE
(B) MCCARTHY TRUST	1,151,499.	END-OF-YEAR MARKET VALUE
(C) CERTIFICATES OF DEPOSIT	106,820.	END-OF-YEAR MARKET VALUE
(D) ANNUITIES	1,558,912.	END-OF-YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	21,768,949.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	6,499,146.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-4,184,901.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	979,054.		
e	Add lines **2a** through **2d**			2e	-3,205,847.
3	Subtract line **2e** from line **1**			3	9,704,993.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	9,704,993.

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	9,381,439.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	1,228,080.		
e	Add lines **2a** through **2d**			2e	1,228,080.
3	Subtract line **2e** from line **1**			3	8,153,359.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	8,153,359.

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 XI, LINE 2D - OTHER ADJUSTMENTS:

INCREASE IN INTEREST IN PERPETUAL TRUST	-249,026.
COGS	1,068,069.
SPECIAL EVENT EXPENSES	160,011.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	979,054.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COGS	1,068,069.
SPECIAL EVENT EXPENSES	160,011.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	1,228,080.

PART X, LINE 2:

Part XIII Supplemental Information *(continued)*

THE INTERNAL REVENUE SERVICE HAS DETERMINED THE FOUNDATION TO BE EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE FOUNDATION HAS BEEN CLASSIFIED AS A PUBLICLY SUPPORTED ORGANIZATION, WHICH IS NOT A PRIVATE ORGANIZATION UNDER SECTION 509(A) OF THE CODE. THE FOUNDATION IS NOT AWARE OF ANY UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE DISCLOSURE OR ACCRUAL IN ACCORDANCE WITH GAAP.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

NAVAL AVIATION MUSEUM FOUNDATION, INC.

Employer identification number

59-6178237

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
		Yes	**No**			
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		GALA	SYMPOSIUM	2	
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	144,775.	67,056.	33,670.	245,501.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	144,775.	67,056.	33,670.	245,501.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	75,714.	36,982.	47,315.	160,011.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				160,011.
	11 Net income summary. Subtract line 10 from line 3, column (d)				85,490.

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	**13a**	%
b An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation $ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV **Supplemental Information** *(continued)*

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

NAVAL AVIATION MUSEUM FOUNDATION, INC.

Employer identification number

59-6178237

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			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) REAR ADMIRAL KYLE J COZAD, USN	(i)	236,806.	0.	0.	0.	0.	236,806.	0.
PRESIDENT/CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) CINDY MCCALIP	(i)	176,040.	0.	0.	0.	0.	176,040.	0.
VICE PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) WILLIAM BOWERS	(i)	142,854.	0.	0.	0.	0.	142,854.	0.
EXECUTIVE VICE PRESIDENT/C	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(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.

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

NAVAL AVIATION MUSEUM FOUNDATION, INC.

Employer identification number

59-6178237

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SUPPORTING AND PROMOTING THE NATIONAL NAVAL AVIATION EXPERIENCE, NAVAL AVIATION AND AVIATION-INSPIRED EDUCATIONAL PROGRAMS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD DELEGATES THE REVIEW OF THE 990 TO THE AUDIT COMMITTEE. THE BOARD IS INFORMED THE 990 IS AVAILABLE FOR REVIEW AT THEIR DISCRETION.

LINE2B

THE ORGANIZATION USES A P.E.O. FOR PAYROLL SERVICES, LANDRUM PROFESSIONAL EMPLOYER SERVICES INC. EIN #59-23459565

FORM 990, PART VI, SECTION B, LINE 12C:

CORPORATE SECRETARY ROUTINELY REVIEWS POTENTIAL CONFLICTS OF INTEREST. IN THE EVENT THERE IS A CONFLICT OF INTEREST DETERMINED TO EXIST, IT IS THEN CIRCULATED TO THE BOARD.

FORM 990, PART VI, SECTION B, LINE 15:

CFO AND BOARD VICE CHAIRMAN SET CEO COMPENSATION USING COMPARABLE DATA AND CONTEMPORANEOUS SUBSTANTIATION.

FORM 990, PART VI, SECTION C, LINE 19:

ON FILE WITH THE STATE AND AVAILABLE UPON REQUEST FROM THE FOUNDATION.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

Name of the organization: NAVAL AVIATION MUSEUM FOUNDATION, INC.

Employer identification number: 59-6178237

INCREASE IN INTEREST IN PERPETUAL TRUST AND POOLED INCOME FUND	-249,026.
ROUDING ADJUSTMENT	3.
TOTAL TO FORM 990, PART XI, LINE 9	-249,023.

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

NAVAL AVIATION MUSEUM FOUNDATION, INC.

Employer identification number

59-6178237

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
NATIONAL FLIGHT ACADEMY, LLC - 59-6178237 1750 RADFORD BOULEVARD, STE B PENSACOLA, FL 32508	TO TEACH STEM CONCEPTS TO STUDENTS USING BOTH REAL AND VIRTUAL SETTINGS	FLORIDA	4,040,910.	2,277,214.	NAVAL AVIATION MUSEUM FOUNDATION, 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	(g) Section 512(b)(13) controlled entity? No
US NAVY 190 RADFORD BLVD PENSACOLA, FL 32508	FEDERAL GOVERNMENT UNIT	FLORIDA	GOVERNMENT	US GOVERNMENT	US NAVY		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2022

232161 09-14-22 LHA

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

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) 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 VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning _____ , 2022, and ending _____ , 20 ___

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2022

Name of filer
NAVAL AVIATION MUSEUM FOUNDATION, INC.

EIN or SSN
59-6178237

Name and title of officer or person subject to tax REAR ADMIRAL KYLE COZAD USN RET
PRESIDENT/CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	9,704,993.
2a	**Form 990-EZ** check here	[ ]	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here	[ ]	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	[ ]	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here	[ ]	**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here	[ ]	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	[ ]	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	[ ]	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	[ ]	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	[ ]	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____ , (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize SALTMARSH, CLEAVELAND AND GUND to enter my PIN 89853
ERO firm name **Enter five numbers, but do not enter all zeros**

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 56429910071
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ALLISON JONES, CPA Date 10/20/23

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

NAVAL AVIATION MUSEUM FOUNDATION, INC. AND SUBSIDIARY

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARY

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

CONTENTS

	PAGE
Independent Auditor's Report	1
Consolidated Statements of Financial Position	3
Consolidated Statements of Activities	4
Consolidated Statements of Functional Expenses	5
Consolidated Statements of Cash Flows	7
Notes to Consolidated Financial Statements	8

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Naval Aviation Museum Foundation, Inc. and Subsidiary

Opinion

We have audited the accompanying consolidated financial statements of the Naval Aviation Museum Foundation, Inc. and Subsidiary (the "Foundation") (a nonprofit corporation), which comprise the consolidated statements of financial position as of December 31, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Foundation, as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Foundation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

To the Board of Directors
Naval Aviation Museum Foundation, Inc. and Subsidiary

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation'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.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
August 31, 2023

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021
(In thousands of dollars)

ASSETS

	2022	2021
Current Assets:		
Cash and cash equivalents	$ 1,752	$ 2,402
Accounts receivable	952	5
Inventory	615	756
Prepaid expenses and other assets	58	165
Total current assets	3,377	3,328
Noncurrent Assets:		
Investments	20,617	25,455
Beneficial interest in perpetual trust	1,151	1,455
Property and equipment, net	3,896	2,817
Total other assets	25,664	29,727
Total Assets	$ 29,041	$ 33,055

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	$ 295	$ 143
Accrued wages and compensated absences	469	329
Current maturities of notes payable	170	272
Deferred revenue	176	1,348
Total current liabilities	1,110	2,092
Long-Term Liabilities:		
Notes payable, less current maturities	52	202
Total long-term liabilities	52	202
Total liabilities	1,162	2,294
Net Assets:		
Without donor restrictions	13,283	14,380
With donor restrictions	14,596	16,381
Total net assets	27,879	30,761
Total Liabilities and Net Assets	$ 29,041	$ 33,055

The accompanying notes are an integral
part of these financial statements.

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In thousands of dollars)

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support:						
Sales	$ 2,445	$ -	$ 2,445	$ 1,867	$ -	$ 1,867
Tuition	2,158	-	2,158	66	-	66
Contributions and memberships	3,082	349	3,431	2,255	6,108	8,363
Grants	2,010	-	2,010	1,415	-	1,415
Special events and other	282	-	282	69	-	69
Investment income	540	399	939	1,091	702	1,793
Investment gains (losses)	(2,960)	(1,556)	(4,516)	522	173	695
Gain (loss) on beneficial interest in perpetual trust	-	(249)	(249)	-	142	142
Net assets released from time restrictions	100	(100)	-	-	-	-
Net assets released from purpose restrictions	628	(628)	-	349	(349)	-
Total revenue and other support	8,285	(1,785)	6,500	7,634	6,776	14,410
Expenses:						
Program services -						
Museum support	3,625	-	3,625	2,593	-	2,593
Education support	4,147	-	4,147	2,208	-	2,208
Total program services	7,772	-	7,772	4,801	-	4,801
Support services -						
Administration	725	-	725	934	-	934
Fundraising	885	-	885	893	-	893
Total support services	1,610	-	1,610	1,827	-	1,827
Total expenses	9,382	-	9,382	6,628	-	6,628
Change in Net Assets	(1,097)	(1,785)	(2,882)	1,006	6,776	7,782
Net Assets, Beginning of Year	14,380	16,381	30,761	13,374	9,605	22,979
Net Assets, End of Year	$ 13,283	$ 14,596	$ 27,879	$ 14,380	$ 16,381	$ 30,761

The accompanying notes are an integral part of these financial statements.

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In thousands of dollars)

	2022				
	Program Services		Support Services		
	Museum Support	Education Support	Administrative	Fundraising	Total
Advertising and marketing	$ 140	$ 25	$ -	$ 94	$ 259
Bank, broker, and credit card charges	101	18	-	24	143
Depreciation and amortization	17	353	323	-	693
Direct costs and costs of sales	1,094	2,274	-	1	3,369
Event expense	-	-	-	160	160
Insurance	24	120	50	1	195
Interest expense	11	-	-	-	11
MIS support	80	2	64	25	171
Office supplies	115	8	23	12	158
Other expenses	39	128	29	40	236
Professional services	23	22	29	217	291
Repairs and maintenance	86	125	-	2	213
Restoration and museum projects	109	-	-	-	109
Salaries and benefits	1,823	898	189	287	3,197
Travel	10	3	13	22	48
Utilities and telephone	(47)	171	5	-	129
	$ 3,625	$ 4,147	$ 725	$ 885	$ 9,382

The accompanying notes are an integral part of these financial statements.

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In thousands of dollars)

	2021				
	Program Services		Support Services		
	Museum Support	Education Support	Administrative	Fundraising	Total
Advertising and marketing	$ 149	$ 1	$ -	$ 70	$ 220
Bank, broker, and credit card charges	65	11	-	20	96
Depreciation and amortization	25	543	281	-	849
Direct costs and costs of sales	818	553	-	-	1,371
Event expense	-	-	-	12	12
Insurance	-	109	41	-	150
Interest expense	19	-	-	-	19
MIS support	69	9	46	18	142
Office supplies	136	4	20	19	179
Other expenses	32	56	18	26	132
Professional services	10	10	28	58	106
Repairs and maintenance	102	8	-	-	110
Restoration and museum projects	383	-	-	-	383
Salaries and benefits	656	770	435	669	2,530
Travel	4	3	9	1	17
Utilities and telephone	125	131	56	-	312
	$ 2,593	$ 2,208	$ 934	$ 893	$ 6,628

The accompanying notes are an integral part of these financial statements.

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(In thousands of dollars)

	2022	2021
Cash Flows From Operating Activities:		
Change in net assets	$ (2,882)	$ 7,782
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Net realized and unrealized loss (gain) on investments	4,516	(695)
Changes in beneficial interest in perpetual trust	304	(96)
Stock donation received	-	(5,553)
Depreciation	693	849
Changes in operating assets and liabilities -		
Inventory	141	257
Prepaid expenses and other assets	107	33
Accounts receivable	(947)	1
Accounts payable	152	(44)
Accrued wages and compensated absences	140	131
Deferred revenue	(1,172)	74
Net cash provided by operating activities	1,052	2,739
Cash Flows From Investing Activities:		
Purchase of property and equipment	(1,772)	(256)
Purchase of investments	(15,441)	(3,127)
Proceeds from sale of investments	15,763	1,417
Net cash used in investing activities	(1,450)	(1,966)
Cash Flows From Financing Activities:		
Principal payment on note payable	(252)	(243)
Net Increase (Decrease) in Cash and Cash Equivalents	(650)	530
Cash and Cash Equivalents at Beginning of Year	2,402	1,872
Cash and Cash Equivalents at End of Year	$ 1,752	$ 2,402
Supplemental Disclosure of Cash Flow Information:		
Cash paid for interest	$ 11	$ 19
Supplemental Disclosure of Noncash Investing and Financing Activities:		
Stock donation received	$ -	$ 5,553

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Operations:

The Naval Aviation Museum Foundation, Inc. ("NAMF") was incorporated in Florida in 1966 as a nonprofit corporation. NAMF was organized to foster and perpetuate the National Naval Aviation Museum (the "Museum") as a medium of informing and educating the public about the important role of United States Naval Aviation; to inspire students undergoing naval flight training to complete training and become career officers; to serve as a philanthropic corporation in assisting the development and expansion of the facilities of the Museum; and to receive, hold, and administer gifts received from persons, other organizations, corporations, foundations, and philanthropies, in the best interest of NAMF.

NAMF further supports the Museum by providing funding and services necessary for its day-to-day operations. This includes funding of Museum exhibits and displays, and services related to aircraft restoration, custodial, marketing activities including radio and television ads and promotional billboards, maintenance of the Museum's website, and social media, library and other support activities. NAMF has also provided various program services within the Museum, such as the Giant Screen Theater (the "Theater"), MaxFlight and Motion Based Simulators, Flight Deck gift shop and Navalaviation.com. Proceeds from these programs are used to support NAMF and the Museum.

NAMF's wholly owned subsidiary, National Flight Academy, LLC ("NFA"), is an educational program, authorized but not endorsed or financially supported by the United States Navy. NFA is designed to address the serious concerns of declining Science, Technology, Engineering, and Math ("STEM") skills and standards in our country. The STEM concepts are taught using a hands-on approach in both real and virtual settings. NFA's mission is to inspire students who subsequently return to their parent schools and seek out the more challenging courses in STEM.

Under agreements with the Navy, NAMF is provided, without cost, office space in the Museum, floor space for operation of its attraction programs, and use of NFA. These agreements also govern operational programs conducted at the Museum and NFA by NAMF. Additionally, NAMF must file an annual financial report with the Navy and make provision in its annual budget to provide fiscal support of Museum programs.

Principles of Consolidation:

The consolidated financial statements as of and for the year ended December 31, 2022 and 2021 include the accounts of NAMF and NFA. These entities are collectively referred to as "the Foundation."

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Museum Access Restrictions:

The Museum and the Foundation are located on Naval Air Station Pensacola ("NASP"). On December 6, 2019, a terrorist incident occurred on NASP. In response, the Navy rescinded a base public waiver, which in turn severely limited public access to the base, thereby drastically reducing the number of visitors to the Museum by 66% and 73% for 2022 and 2021, respectively, when compared to 2019 visitation. In addition, Coronavirus Disease 2019 ("COVID-19") became a pandemic in March 2020. The Museum was closed to all visitors from March 16 through September 15, 2020, when it reopened in a limited capacity to active-duty military and their dependents. NFA programs scheduled after March 16 were cancelled for the safety of the participants and the staff through the end of 2021. The estimated financial impact to NAMF and NFA combined was $6.2 million in lost operating revenues for 2021. NFA programs resumed in 2022; however, the Museum remained limited to active-duty military and their dependents. The estimated financial impact to NAMF was $3.4 million in lost operating revenues for 2022.

Effective May 1, 2023, the Under Secretary of the Navy (Installations and Energy) approved the proposed internal access check point waiver that restores access by the general public to the Museum.

Basis of Accounting:

The Foundation follows standards of accounting and financial reporting prescribed for nonprofit organizations in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Foundation uses the accrual basis of accounting, which recognizes revenue when earned and expenses as incurred.

Basis of Presentation:

Under the provisions of generally accepted accounting principles, net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Foundation and changes therein are classified and reported as follows:

Net assets without donor restrictions - are not subject to donor-imposed stipulations. Board designated or appropriated amounts are legally unrestricted and are reported as part of net assets without donor restrictions.

Net assets with donor restrictions - are subject to donor-imposed stipulations that include time and/or purpose restrictions.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the 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:

For purposes of the consolidated statements of cash flows, the Foundation considers all highly liquid investments purchased within three months of maturity to be cash equivalents.

Unconditional Promises to Give:

Unconditional promises to give are stated in the consolidated statements of financial position at their estimated realizable value. The Foundation accounts for bad debts using the allowance method. Unconditional promises to give with due dates extending beyond one year are discounted at the United States long-term inflationary rate.

Inventory:

Inventory consists of items available for sale in the Flight Deck gift shop, as well as for web sales at Navalaviation.com and is stated at the lower of cost (using the average cost method) or net realizable value.

Investments:

Investments consist of certificates of deposit with original maturities in excess of three months, debt and marketable equity securities, mutual funds and annuities. All gains and losses arising from the sale, collection, or other disposition of investments are based on the specific identification method.

The Foundation's assets shall be invested in accordance with sound investment practices that emphasize long-term investment fundamentals. The investment objectives are determined by taking into account financial needs and circumstances, the time horizon available for investment, cash flows, liabilities, and other factors that affect risk tolerance.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements:

The Foundation has adopted ASC 820, *Fair Value Measurements,* which defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The guidance establishes a fair value hierarchy about the assumptions used to measure fair value and clarifies assumptions about risk and the effect of a restriction on the sale or use of an asset.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

Three levels of inputs may be used to measure fair value:

Level 1: Observable inputs such as quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect a company's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

NAMF uses the following valuation techniques to determine the fair value of its investments:

Certificate of deposit: Valued at cost plus accrued interest, which approximates fair value due to the short-term nature of these investments.

Equities and mutual funds: Determined by the published net asset value per unit at the end of the last trading day of the fiscal year, which is the basis for transactions at that date.

Private equity: Investments in private equity partnerships for which there is no readily determinable fair value are classified as Level 3 as the valuation is based on significant unobservable inputs.

Hedge funds: This fund invests in marketable securities that trade in well-established and highly liquid markets. Independent pricing services are used to obtain daily position prices. These prices are used to determine the value of the multi-fund pool (hedge fund). Once the hedge fund valuation is established, the individual investor valuations are calculated based on their ownership share of each pool.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements (Continued):

Annuity contracts: Determined by prices and other relevant information generated by market transactions involving comparable instruments. The prices and other relevant information used are adjusted based on the risk and benefits of the contracts in order to arrive at the fair value.

There were no changes in the valuation techniques during the year.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although NAMF believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate for fair value at the reporting date.

Endowment Funds:

The Foundation's endowment funds consist of individual funds established to support the Museum. The State of Florida adopted the Uniform Prudent Management of Institutional Funds Act of 1972 (UPMIFA) effective June 17, 2012. The Foundation applies UPMIFA and currently classifies as net assets with donor restrictions (a) the original value of the gifts donated to the restricted endowment fund, (b) the original value of subsequent gifts to the restricted endowment fund (if any) and (c) accumulation to the restricted endowment fund made in accordance with the direction of the applicable donor gift instrument.

In accordance with UPMIFA, the organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

(1) The duration and preservation of the endowment fund.
(2) The purpose of the organization and donor-restricted endowment fund.
(3) General economic conditions.
(4) The possible effect of inflation and deflation.
(5) The expected total return from income and the appreciation of investments.
(6) Other resources of the Foundation.
(7) The investment policies of the Foundation.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Endowment Funds (Continued):

Strategies Employed for Achieving Objectives -

To satisfy its long-term rate-of-return objectives, the Foundation has determined that the investment of the assets shall be guided by the following underlying principles: (a) to achieve a positive rate of return over the long term that would significantly contribute to the cash flow needs of the Foundation for ongoing operations and capital projects; (b) to provide for asset growth at a rate in excess of the rate of inflation; (c) to diversify the assets in order to reduce the risk of wide swings in market value from year to year or of incurring large losses that could occur from concentrated positions; and (d) to achieve investment results over the long term that compare favorably with those of other endowments and foundations, professionally managed portfolios and of appropriate market indexes.

The Foundation uses the following principles for their Spending Policy:

1. The Board approves the Foundation's general spending practices.
2. Foundation revenue-generating functions should substantially fund Foundation operations.
3. Strict adherence to donor gift instructions is mandatory.
4. Absent donor gift instructions to the contrary, and as permitted by pertinent law, income and capital appreciation related to restricted assets may be used to fund Foundation operating needs. Absent specific Board approval, this funding, in any year, will not exceed 5% of the market value of the fund averaged over the preceding three years.

Property and Equipment:

Property and equipment are recorded at cost, except for donated property or equipment, which is recorded as a contribution at estimated fair value on the date of receipt. Assets costing $5 thousand or more are capitalized and depreciated over their estimated service lives on a straight-line basis. Leasehold improvements are depreciated over the life of the lease or the estimated useful life of the asset, whichever is shorter. The Foundation does not imply a time restriction on gifts of long-lived assets received. The Foundation annually reviews the property and equipment records for impairment of value and records any adjustments necessary to reflect material impacts in value.

Buildings and Aircraft Collections:

The Museum is housed in buildings, which were purchased with funds raised through NAMF. The cost of these buildings is expensed as a transfer to the U.S. Navy since they are constructed on land owned by the Navy.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Buildings and Aircraft Collections (Continued):

The Museum has extensive collections of aircraft and artifacts that constitute a record of aviation in the United States. These valuable and sometimes irreplaceable collections have been acquired through field expeditions, contributions, and purchases since NAMF's inception and represent one of the largest aviation history collections in the United States. Costs to refurbish these aircraft are recognized as expense when incurred. The collections are the property of the United States Navy and are not recognized as assets in the accompanying consolidated statements of financial position. They are held under the care of the curatorial staff for educational and public exhibition purposes in furtherance of NAMF's mission.

Revenue Recognition:

Sales and Tuition

The Foundation recognizes revenue for sales and tuition based on the satisfaction of performance obligations. Performance obligations are determined based on the goods or services provided by the Foundation. Sales of merchandise, concessions, and refreshments are recognized as goods are delivered to customers. Revenues from simulator experiences, movie tickets, and other miscellaneous services are recognized on the date the service is provided.

NFA receives tuition revenue from third parties to provide education programs. Tuition collected in advance is deferred until the services are provided. Revenue is recognized as the participants complete the program.

Contributions

Contributions are recognized when a donor makes a *promise to give* that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions in the year in which the restrictions expire. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

The Foundation, at times, is notified that it has been named as the beneficiary in the estate of certain individuals under revocable agreements. Such amounts are recorded as contributions upon the passing of the donor and as the amounts become irrevocable.

Grants

Grants are recognized as revenue without donor restrictions when expenses have been incurred for allowable purposes consistent with the terms of the grant agreements. Funds received in advance of allowable grant expenses are reported as deferred revenue in the accompanying statements of financial position.

Special Events

Special events revenues are recognized as events occur.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses:

The costs of providing the various programs and supporting activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, costs have been allocated among the program and supporting services benefited. The expenses that are allocated are compensation and benefits, which are allocated on the basis of estimates of time and effort; occupancy costs and depreciation, which are allocated on a weighted average square footage basis; and supplies, which are allocated based on average employee headcount.

Advertising Costs:

Advertising costs are expensed as incurred and totaled approximately $259 thousand and $220 thousand in 2022 and 2021, respectively.

Tax Exemption:

The Internal Revenue Service has determined the Foundation be exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Foundation has been classified as a publicly supported organization, which is not a private organization under Section 509(a) of the Code. The Foundation is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with GAAP.

New Accounting Pronouncement:

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. The guidance in this topic supersedes the requirements in Accounting Standards Codification ("ASC") Topic 840, *Leases*. With the exception of short-term leases, the updated guidance requires lessees to recognize a lease liability representing the lessee's obligation to make lease payments arising from a lease, measured on a discounted basis, and a right-of-use asset representing the lessee's right to use, or control the use of, a specified asset for the lease term upon adoption. Lessor accounting was largely unchanged under the new guidance, except for clarification of the definition of initial direct costs which provided additional guidance on the timing of recognition of those costs. Subsequent to the issuance of this update, the FASB issued three additional ASUs that provide codification improvements and certain transition elections. ASC 842 was effective for fiscal year beginning after December 15, 2021. As mentioned previously, the Museum is housed in buildings, which were constructed with funds raised by the Foundation, the cost of which was expensed as a transfer to the U.S. Navy. As a result, the Foundation is allowed by the Navy to occupy certain space gratuitously per the lease agreements. Therefore, the Foundation has no leases requiring recognition under ASC 840.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events:

Management has evaluated subsequent events through August 31, 2023, the date which the consolidated financial statements were available to be issued.

NOTE 2 - INVESTMENTS

Investments are summarized (in thousands of dollars) as follows:

	Cost	Fair Value	Unrealized Gain (Loss)
Certificate of deposit	$ 107	$ 107	$ -
Equities and mutual funds	20,250	18,555	(1,695)
Private equity	216	286	70
Hedge fund	106	113	7
Annuity contracts	1,000	1,556	556
December 31, 2022	$ 21,679	$ 20,617	$ (1,062)

	Cost	Fair Value	Unrealized Gain (Loss)
Certificate of deposit	$ 112	$ 112	$ -
Equities and mutual funds	18,384	21,800	3,416
Private equity	162	164	2
Hedge fund	1,000	1,359	359
Annuity contracts	1,000	2,020	1,020
December 31, 2021	$ 20,658	$ 25,455	$ 4,797

NOTE 2 - INVESTMENTS (Continued)

The following tables present investments carried at fair value (in thousands of dollars) as of December 31, 2022 and 2021:

	Level 1	Level 2	Level 3	Total
Certificate of deposit	$ -	$ 107	$ -	$ 107
Equities and mutual funds	18,555	-	-	18,555
Private equity	-	-	286	286
Hedge fund	-	-	113	113
Annuity contracts	-	1,556	-	1,556
December 31, 2022	$ 18,555	$ 1,663	$ 399	$ 20,617

	Level 1	Level 2	Level 3	Total
Certificate of deposit	$ -	$ 112	$ -	$ 112
Equities and mutual funds	21,800	-	-	21,800
Private equity	-	-	164	164
Hedge fund	-	-	1,359	1,359
Annuity contracts	-	2,020	-	2,020
December 31, 2021	$ 21,800	$ 2,132	$ 1,523	$ 25,455

NOTE 2 - INVESTMENTS (Continued)

Net Return on Investments:

The net return on investments (in thousands of dollars) was as follows:

	Without Donor Restrictions	With Donor Restrictions
Year Ended December 31, 2022:		
Dividends and interest	$ 540	$ 399
Net realized gain on investments	185	115
Unrealized loss on investments	(3,145)	(1,671)
Net return on investments	$ (2,420)	$ (1,157)
Year Ended December 31, 2021:		
Dividends and interest	$ 1,091	$ 702
Net realized gain on investments	64	41
Unrealized gain on investments	458	132
Net return on investments	$ 1,613	$ 875

As of December 31, 2022 and 2021, investment income on the consolidated statements of activities are net of custodial and investment advisory fees of approximately $37 thousand and $119 thousand, respectively.

NOTE 3 - BENEFICIAL INTEREST IN PERPETUAL TRUST

NAMF is the beneficiary of a perpetual trust, which is administered by a financial institution. NAMF receives income distributions from the perpetual trust quarterly and has no access to the corpus. At December 31, 2022 and 2021, perpetual trust assets totaling approximately $1.2 million and $1.5 million, respectively, were recorded in the consolidated statements of financial position as net assets with donor restrictions.

NOTE 3 - BENEFICIAL INTEREST IN PERPETUAL TRUST (Continued)

The perpetual trust is valued at fair value and is comprised of equities and mutual funds (level 1). Distributions to NAMF from the perpetual trust during the years ended December 31, 2022 and 2021 totaled approximately $64 thousand and $49 thousand, respectively.

At December 31, 2022 and 2021, the beneficial interest in perpetual trust included the following (in thousands of dollars):

	2022	2021
Cash and cash equivalents	$ 31	$ 31
Equity securities	676	1,010
Fixed income securities	400	372
Real estate funds	44	42
	$ 1,151	$ 1,455

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2022 and 2021, consisted of the following (in thousands of dollars):

	Useful Lives	2022	2021
Foundation:			
Office, simulators and theater equipment and furnishings	3 - 15 years	$ 3,247	$ 3,520
Construction in progress		1,505	151
		4,752	3,671
Less: accumulated depreciation		(2,160)	(2,510)
		2,592	1,161
NFA:			
Office and program equipment and furnishings	3 - 15 years	6,082	6,082
Curriculum	7 - 15 years	1,054	1,054
Software	3 - 15 years	2,328	2,328
Leasehold improvements	15 years	2,465	2,465
		11,929	11,929
Less: accumulated depreciation		(10,625)	(10,273)
		1,304	1,656
		$ 3,896	$ 2,817

NOTE 5 - NOTES PAYABLE

In October 2015, NAMF entered into a promissory note with a bank in the amount of $1.5 million with an interest rate of 3.75%. The proceeds from the note were utilized to renovate the Theater, which was operational in March 2016. The terms of the note included six consecutive interest-only installments, with the last interest only installment due on April 6, 2016, at which time the note converted to a seven-year repayment term with final payment due on April 6, 2023. A three-month deferral was received in 2020, with a new maturity date on July 6, 2023. The note includes certain affirmative covenants including an unrestricted funds debt service coverage ratio. There are additional affirmative and negative covenants, which include notifying the lender of claims or litigation, maintaining adequate insurance, providing audited financial statements to the lender, and other compliance requirements. The note is secured by the Theater equipment acquired as part of the renovation. The balance outstanding at December 31, 2022 and 2021, was $151 and $385 thousand, respectively.

In May 2018, NFA entered into a promissory note with a third-party in the amount of $148 thousand. The note is amortized over an eight-year period and matures on May 31, 2026. The note is secured by the meals contract with the third party. At December 31, 2022 and 2021, the balance outstanding was $71 thousand and $89 thousand, respectively.

The following is a schedule of the future maturities under the notes payable (in thousands of dollars):

2023	$	170
2024		19
2025		19
2026		14
	$	222

NOTE 6 - LINE OF CREDIT

In August 2021, NFA entered into a line of credit agreement with a bank in the amount of $100 thousand, with a rate of interest of prime plus 1.50%. The line is secured by NFA's accounts and equipment. The line of credit matured on August 31, 2022. There was no outstanding balance on this line of credit as of December 31, 2022 and 2021.

In September 2022, NAMF entered into a line of credit agreement with a bank in the amount of $500 thousand, with a rate of the standard overnight funds rate plus 2.75%. The line of credit is secured by NAMF's inventory, accounts, equipment and fixtures. The line of credit matures in September 2024. There was no outstanding balance on this line of credit as of December 31, 2022.

NOTE 7 - EMPLOYEE BENEFITS

The Foundation has a Safe Harbor 401(k) plan, which covers employees who have completed three months of service and who are at least 21 years of age. Employees may contribute up to the lesser of $20,500 or 50% of their eligible salaries into the plan. The Foundation makes a fully vested matching contribution equal to 100% of the first 4% of compensation each participant contributes to the plan each payroll period. The Foundation made matching contributions to the plan in 2022 and 2021 of approximately $82 thousand and $59 thousand, respectively.

NOTE 8 - NET ASSETS WITH DONOR RESTRICTIONS

At December 31, 2022 and 2021, donor restricted net assets consisted of the following (in thousands of dollars):

	2022	2021
Subject to expenditures for specified purposes:		
Scholarships	$ 176	$ 36
Sponsorships	85	81
Restoration of aircraft and exhibits	693	563
Museum support	42	1,746
Membership and other	8	59
	1,004	2,485
Subject to time restrictions	5,533	5,533
Subject to the Foundation's spending policy and appropriation:		
Endowment funds restricted in perpetuity	6,908	6,908
Subject to restriction in perpetuity:		
Beneficial interest in perpetual trust	1,151	1,455
Total net assets with donor restrictions	$ 14,596	$ 16,381

NOTE 9 - ENDOWMENT FUNDS

The following depicts the endowment funds (in thousands of dollars), as well as the activity for the endowment funds, for the years ended December 31, 2022 and 2021:

	2022	2021
Endowment net assets, beginning of year	$ 8,363	$ 8,267
Gain (loss) on beneficial interest in perpetual trust	(304)	96
Endowment net assets, end of year	$ 8,059	$ 8,363

NOTE 10 - REVENUE RECOGNITION

For the years ended December 31, 2022 and 2021, the Foundation recognized revenues of $1,348 thousand and $77 thousand, respectively, from amounts that were included in deferred revenues at the beginning of the respective years. At December 31, 2022 and 2021, deferred revenues totaled $176 thousand and $1,348 thousand, respectively. The performance obligations surrounding the majority of these liabilities at December 31, 2022 will be fully satisfied within one year from the date of the statement of financial position.

NOTE 11 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Foundation has a policy to manage its liquidity and reserves following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

NOTE 11 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS (Continued)

The following table reflects the Foundation's financial assets (in thousands of dollars) as of December 31, 2022, reduced by amounts not available for general expenditures within one year:

Cash and cash equivalents	$	1,752
Accounts receivable, net, collected in less than one year		952
Investments		20,617
Beneficial interest in perpetual trust		1,151
Total financial assets, excluding noncurrent receivables		24,472
Contractual or donor-imposed restrictions:		
Endowment fund investments		(6,908)
Beneficial interest in perpetual trust		(1,151)
Other donor restrictions		(6,537)
Financial assets available to meet cash needs for expenditures within one year	$	9,876

NOTE 12 - PAYCHECK PROTECTION PROGRAM LOAN

In February 2021, the Foundation received proceeds from a Paycheck Protection Program ("PPP") loan in the amount of $1 million. The PPP loan's principal and accrued interest were forgivable to the extent that the proceeds are used for eligible purposes, subject to certain limitations. The loan proceeds were used for eligible purposes during the period from loan funding through July 20, 2021, and the loan was forgiven in August 2021. Accordingly, the Foundation recognized $1 million as grant revenue during the year ended December 31, 2021.

NOTE 13 - EMPLOYEE RETENTION CREDITS

The Taxpayer Certainty and Disaster Tax Relief Act of 2020, enacted December 27, 2020, made a number of changes to the employee retention tax credits previously made available under the CARES Act, including modifying and extending the Employee Retention Credit ("ERC"), for six months through June 30, 2021. As a result of the new legislation, eligible employers can now claim a refundable tax credit against the employer share of Social Security tax equal to 70% of the qualified wages they pay to employees after December 31, 2020, through June 30, 2021. Accordingly, the Foundation recognized ERC amounts totaling $650 thousand which are recorded in other receivables on the consolidated statement of financial position and in grant revenues on the consolidated statement of activities for the year ended of December 31, 2022. Subsequent to December 31, 2022, the Foundation received the $650 thousand due from the U.S. Treasury, thereby relieving the outstanding receivable.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

Profit-Sharing Agreements:

NAMF operates the Motion Base Flight Simulator and the Ultimate Virtual Reality Experience under profit-sharing agreements with Flight Avionics of North America, Inc. ("FANA"). NAMF and FANA evenly split profits derived from operation of the concessions. Losses, if any, are absorbed 100% by FANA. During 2022, amounts totaling $26 thousand were paid under the agreements. The concessions were closed during 2021, so no amounts were paid under the agreements during 2021.

Lease Agreement:

The Foundation has a lease agreement with the Naval Facilities Engineering Command Atlantic ("NAVFAC LANT") for the use of the NFA building. The lease is effective until December 31, 2061. Under the terms of the lease, the Foundation does not pay rent but is responsible for the NFA building interior and exterior maintenance costs.

Litigation:

The Foundation is subject to a variety of claims and lawsuits that arise from time to time in the ordinary course of business. In the opinion of management, there are no lawsuits or claims outstanding, which could have a material adverse effect on the financial position or activities of the Foundation.

NOTE 15 - RELATED PARTY TRANSACTIONS

The Foundation recorded contributions of approximately $126 thousand and $38 thousand from its trustees and related committees during 2022 and 2021, respectively. At December 31, 2022 and 2021, the Foundation had pledges receivable of approximately $45 thousand and $106 thousand, respectively, due from its trustees, related committees, and a company whose management serves as a trustee of the Foundation.

NOTE 16 - SUBSEQUENT EVENTS

In July 2023, NAMF received a waiver from its financial institution related to the loan covenant requiring submission of the audited financial statements within 180 days of the end of the calendar year. Additionally, in July 2023, NAMF paid off the remaining balance of $32 thousand on the promissory note with the financial institution, thereby satisfying all contractual obligations related to the note.

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

NAVAL AVIATION MUSEUM FOUNDATION, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

CONTENTS

	PAGE
Independent Auditor's Report	1
Consolidated Statements of Financial Position	3
Consolidated Statements of Activities	4
Consolidated Statements of Functional Expenses	5
Consolidated Statements of Cash Flows	6
Notes to Consolidated Financial Statements	7

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Naval Aviation Museum Foundation, Inc. and Subsidiaries

Opinion

We have audited the accompanying consolidated financial statements of the Naval Aviation Museum Foundation, Inc. and Subsidiaries (the "Foundation") (a nonprofit corporation), which comprise the consolidated statements of financial position as of December 31, 2021 and 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Foundation, as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Foundation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

To the Board of Directors
Naval Aviation Museum Foundation, Inc. and Subsidiaries

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation'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.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
April 25, 2022

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2021 AND 2020
(In thousands of dollars)

ASSETS

	2021	2020
Current Assets:		
Cash and cash equivalents	$ 2,402	$ 1,872
Unconditional promises to give, net	106	61
Inventory	756	1,013
Prepaid expenses	59	62
Accounts receivable	5	6
Total current assets	3,328	3,014
Noncurrent Assets:		
Investments	25,455	17,497
Beneficial interest in perpetual trust	1,455	1,359
Unconditional promises to give, net	-	75
Property and equipment, net	2,817	3,410
Total other assets	29,727	22,341
Total Assets	$ 33,055	$ 25,355

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	$ 143	$ 187
Accrued wages and compensated absences	329	198
Current maturities of notes payable	272	245
Deferred revenue	1,348	109
Total current liabilities	2,092	739
Long-Term Liabilities:		
Deferred revenue	-	1,165
Notes payable, less current maturities	202	472
Total long-term liabilities	202	1,637
Total liabilities	2,294	2,376
Net Assets:		
Without donor restrictions	14,380	13,374
With donor restrictions	16,381	9,605
Total net assets	30,761	22,979
Total Liabilities and Net Assets	$ 33,055	$ 25,355

The accompanying notes are an integral
part of these financial statements.

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(In thousands of dollars)

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support:						
Sales	$ 1,867	$ -	$ 1,867	$ 654	$ -	$ 654
Tuition	66	-	66	196	-	196
Contributions and memberships	2,255	6,108	8,363	2,834	176	3,010
Grants	1,415	-	1,415	1,342	-	1,342
Special events	68	-	68	15	-	15
Investment income	1,091	702	1,793	417	17	434
Investment gains	522	173	695	392	637	1,029
Gain on beneficial interest in perpetual trust	-	142	142	-	147	147
Miscellaneous income	1	-	1	23	-	23
Net assets released from restrictions	349	(349)	-	567	(567)	-
Total revenue and other support	7,634	6,776	14,410	6,440	410	6,850
Expenses:						
Program services -						
Museum support	2,593	-	2,593	2,273	-	2,273
Education support	2,208	-	2,208	2,226	-	2,226
Total program services	4,801	-	4,801	4,499	-	4,499
Support services -						
Administration	934	-	934	949	-	949
Fundraising	893	-	893	793	-	793
Total support services	1,827	-	1,827	1,742	-	1,742
Total expenses	6,628	-	6,628	6,241	-	6,241
Change in Net Assets	1,006	6,776	7,782	199	410	609
Net Assets, Beginning of Year	13,374	9,605	22,979	13,175	9,195	22,370
Net Assets, End of Year	$ 14,380	$ 16,381	$ 30,761	$ 13,374	$ 9,605	$ 22,979

The accompanying notes are an integral part of these financial statements.

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NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(In thousands of dollars)

	2021				
	Program Services		Support Services		
	Museum Support	Education Support	Administrative	Fundraising	Total
Advertising and marketing	$ 149	$ 1	$ -	$ 70	$ 220
Bank, broker, and credit card charges	65	11	-	20	96
Depreciation and amortization	25	543	281	-	849
Direct costs and costs of sales	818	553	-	-	1,371
Event expense	-	-	-	12	12
Insurance	-	109	41	-	150
Interest expense	19	-	-	-	19
MIS support	69	9	46	18	142
Office supplies	136	4	20	19	179
Other expenses	32	56	18	26	132
Professional services	10	10	28	58	106
Repairs and maintenance	102	8	-	-	110
Restoration and museum projects	383	-	-	-	383
Salaries and benefits	656	770	435	669	2,530
Travel	4	3	9	1	17
Utilities and telephone	125	131	56	-	312
	$ 2,593	$ 2,208	$ 934	$ 893	$ 6,628

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(In thousands of dollars)
(Continued)

	2020				
	Program Services		Support Services		
	Museum Support	Education Support	Administrative	Fundraising	Total
Advertising and marketing	$ 142	$ 11	$ -	$ 13	$ 166
Bank, broker, and credit card charges	25	13	-	13	51
Depreciation and amortization	147	705	185	-	1,037
Direct costs and costs of sales	281	426	-	1	708
Event expense	-	-	-	1	1
Insurance	7	125	63	-	195
Interest expense	27	1	-	-	28
MIS support	100	4	83	21	208
Office supplies	160	2	21	24	207
Other expenses	19	91	9	18	137
Professional services	9	9	72	-	90
Repairs and maintenance	81	144	11	-	236
Restoration and museum projects	467	-	-	-	467
Salaries and benefits	674	588	467	699	2,428
Travel	5	3	4	3	15
Utilities and telephone	129	104	34	-	267
	$ 2,273	$ 2,226	$ 949	$ 793	$ 6,241

The accompanying notes are an integral part of these financial statements.

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(In thousands of dollars)

	2021	2020
Cash Flows From Operating Activities:		
Change in net assets	$ 7,782	$ 609
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Net realized and unrealized gain on investments	(695)	(1,029)
Changes in beneficial interest in perpetual trust	(96)	(102)
Stock donation received	(5,553)	-
Depreciation	849	1,037
Changes in operating assets and liabilities -		
Unconditional promises to give, net	30	203
Inventory	257	(111)
Prepaid expenses	3	77
Accounts receivable	1	18
Other assets	-	48
Accounts payable	(44)	(114)
Accrued wages and compensated absences	131	(113)
Deferred revenue	74	789
Net cash provided by operating activities	2,739	1,312
Cash Flows From Investing Activities:		
Purchase of property and equipment	(256)	(52)
Purchase of investments	(3,127)	(5,944)
Proceeds from sale of investments	1,417	6,166
Net cash provided by (used in) investing activities	(1,966)	170
Cash Flows From Financing Activities:		
Principal payment on note payable	(243)	(166)
Net Increase in Cash and Cash Equivalents	530	1,316
Cash and Cash Equivalents at Beginning of Year	1,872	556
Cash and Cash Equivalents at End of Year	$ 2,402	$ 1,872
Supplemental Disclosure of Cash Flow Information:		
Cash paid for interest	$ 19	$ 28
Supplemental Disclosure of Noncash Investing and Financing Activities:		
Stock donation received	$ 5,553	$ -

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Operations:

The Naval Aviation Museum Foundation, Inc. ("NAMF") was incorporated in Florida in 1966 as a nonprofit corporation. NAMF was organized to foster and perpetuate the National Naval Aviation Museum (the "Museum") as a medium of informing and educating the public about the important role of United States Naval Aviation; to inspire students undergoing naval flight training to complete training and become career officers; to serve as a philanthropic corporation in assisting the development and expansion of the facilities of the Museum; and to receive, hold, and administer gifts received from persons, other organizations, corporations, foundations, and philanthropies, in the best interest of NAMF.

NAMF further supports the Museum by providing funding and services necessary for its day-to-day operations. This includes funding of Museum exhibits and displays, and services related to aircraft restoration, custodial, marketing activities including radio and television ads and promotional billboards, maintenance of the Museum's website, and social media, library and other support activities. Through its wholly owned subsidiary, Foundation Museum Support, LLC ("FMSC"), NAMF has also provided various program services within the Museum, such as the Giant Screen Theater (the "Theater"), MaxFlight and Motion Based Simulators, the Blue Angels 4D Theater, Flight Deck gift shop and Navalaviation.com. Proceeds from these programs are used to support NAMF and Museum. FMSC was legally dissolved in November 2020, and its operations were absorbed by NAMF.

NAMF's wholly owned subsidiary, National Flight Academy, LLC ("NFA"), is an educational program, authorized but not endorsed or financially supported by the United States Navy. NFA is designed to address the serious concerns of declining Science, Technology, Engineering, and Math ("STEM") skills and standards in our country. The STEM concepts are taught using a hands-on approach in both real and virtual settings. NFA's mission is to inspire students who subsequently return to their parent schools and seek out the more challenging courses in STEM.

Under agreements with the Navy, NAMF is provided, without cost, office space in the Museum, floor space for operation of its attraction programs, and use of NFA. These agreements also govern operational programs conducted at the Museum and NFA by NAMF. Additionally, NAMF must file an annual financial report with the Navy and make provision in its annual budget to provide fiscal support of Museum programs.

Principles of Consolidation:

The consolidated financial statements as of and for the year ended December 31, 2021 and 2020 include the accounts of NAMF and NFA. These entities are collectively referred to as "the Foundation."

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Museum Access Restrictions:

The Museum and the Foundation are located on Naval Air Station Pensacola ("NASP"). On December 6, 2019, a terrorist incident occurred on NASP. In response, the Navy rescinded a base public waiver, which in turn severely limited public access to the base, thereby drastically reducing the number of visitors to the Museum by 75% during 2020 and 73% during 2021, when compared to 2019.

In addition, Coronavirus Disease 2019 ("COVID-19") became a pandemic in March 2020. The Museum was closed to all visitors from March 16 through September 15, 2020, when it reopened in a limited capacity to active-duty military and their dependents. By October 2020, Department of Defense ID holders (those allowed access to NASP) were allowed entrance to the Museum. Visitation continued to be 75% below the same periods in 2019 prior to the December 2019 terrorist event. For 2020, the pandemic was responsible for an additional 126,000 in lost visitation. Base access and the pandemic resulted in a 92% decline in visitation. The estimated financial impact to NAMF was $3.7 million and $4.5 million in lost operating revenues for 2021 and 2020, respectively. NFA programs scheduled after March 16 were cancelled for the safety of the participants and the staff. The Foundation later extended program cancellation through the end of 2021. The estimated financial impact to NFA was $2.5 million and $2.5 million of lost operating revenues for 2021 and 2020, respectively. The combined Foundation employee impact was a reduction from 160 full time equivalents ("FTE") to 36 FTE by July 2020.

Basis of Accounting:

The Foundation follows standards of accounting and financial reporting prescribed for nonprofit organizations in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Foundation uses the accrual basis of accounting, which recognizes revenue when earned and expenses as incurred.

Basis of Presentation:

Under the provisions of generally accepted accounting principles, net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Foundation and changes therein are classified and reported as follows:

Net assets without donor restrictions - are not subject to donor-imposed stipulations. Board designated or appropriated amounts are legally unrestricted and are reported as part of net assets without donor restrictions.

Net assets with donor restrictions - are subject to donor-imposed stipulations that include time and/or purpose restrictions.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the 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

For purposes of the consolidated statements of cash flows, the Foundation considers all highly liquid investments purchased within three months of maturity to be cash equivalents.

Unconditional Promises to Give:

Unconditional promises to give are stated in the consolidated statements of financial position at their estimated realizable value. The Foundation accounts for bad debts using the allowance method. Unconditional promises to give with due dates extending beyond one year are discounted at the United States long-term inflationary rate.

Inventory:

Inventory consists of items available for sale in the Flight Deck gift shop, as well as for web sales at Navalaviation.com and is stated at the lower of cost (using the average cost method) or net realizable value.

Investments:

Investments consist of certificates of deposit with original maturities in excess of three months, debt and marketable equity securities, mutual funds, annuities and hedge funds. All gains and losses arising from the sale, collection, or other disposition of investments are based on the specific identification method.

Property and Equipment:

Property and equipment are recorded at cost, except for donated property or equipment, which is recorded as a contribution at estimated fair value on the date of receipt. Assets costing $5 thousand or more are capitalized and depreciated over their estimated service lives on a straight-line basis. Leasehold improvements are depreciated over the life of the lease or the estimated useful life of the asset, whichever is shorter. The Foundation does not imply a time restriction on gifts of long-lived assets received. The Foundation annually reviews the property and equipment records for impairment of value and records any adjustments necessary to reflect material impacts in value.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Buildings and Aircraft Collections:

The Museum is housed in buildings, which were purchased with funds raised through NAMF. The cost of these buildings is expensed as a transfer to the U.S. Navy since they are constructed on land owned by the Navy.

The Museum has extensive collections of aircraft and artifacts that constitute a record of aviation in the United States. These valuable and sometimes irreplaceable collections have been acquired through field expeditions, contributions, and purchases since NAMF's inception and represent one of the largest aviation history collections in the United States. Costs to refurbish these aircraft are recognized as expense when incurred.

The collections are the property of the United States Navy and are not recognized as assets in the accompanying consolidated statements of financial position. They are held under the care of the curatorial staff for educational and public exhibition purposes in furtherance of NAMF's mission.

Revenue Recognition:

Sales and Tuition

The Foundation recognizes revenue for sales and tuition based on the satisfaction of performance obligations. Performance obligations are determined based on the goods or services provided by the Foundation.

Sales of merchandise, concessions, and refreshments are recognized as goods are delivered to customers.

Revenues from simulator experiences, movie tickets, and other miscellaneous services are recognized on the date the service is provided.

NFA receives tuition revenue from third parties to provide education programs. Tuition collected in advance is deferred until the services are provided. Revenue is recognized as the participants complete the program.

Contributions and Memberships

Contributions are recognized when a donor makes a *promise to give* that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions in the year in which the restrictions expire.

Membership revenues collected in advance are recognized over the life of the membership on a straight-line basis.

All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued):

Contributions and Memberships (Continued)

The Foundation, at times, is notified that it has been named as the beneficiary in the estate of certain individuals under revocable agreements. Such amounts are recorded as contributions upon the passing of the donor and as the amounts become irrevocable.

Grants

Grants are recognized as revenue without donor restrictions when expenses have been incurred for allowable purposes consistent with the terms of the grant agreements. Funds received in advance of allowable grant expenses are reported as deferred revenue in the accompanying statements of financial position.

Special Events

Special events revenues are recognized as events occur.

Functional Allocation of Expenses:

The costs of providing the various programs and supporting activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, costs have been allocated among the program and supporting services benefited. The expenses that are allocated are compensation and benefits, which are allocated on the basis of estimates of time and effort; occupancy costs and depreciation, which are allocated on a weighted average square footage basis; and supplies, which are allocated based on average employee headcount.

Advertising Costs:

Advertising costs are expensed as incurred and totaled approximately $220 thousand and $166 thousand in 2021 and 2020, respectively.

Tax Exemption:

The Internal Revenue Service has determined the Foundation be exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Foundation has been classified as a publicly supported organization, which is not a private organization under Section 509(a) of the Code. The Foundation is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with GAAP.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Upcoming Accounting Pronouncement:

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. The guidance in this topic supersedes the requirements in Accounting Standards Codification ("ASC") Topic 840, *Leases*. The update will require entities to recognize lease assets and liabilities on the statement of financial position and to disclose key information about leasing arrangements. A lessee would recognize a liability to make lease payments and a right-of-use asset representing its right to use the leased asset for the lease term. ASC 842 is effective for fiscal years beginning after December 15, 2021. Management does not expect adoption of ASC 842 to have a significant impact on the Foundation's consolidated financial statements.

Subsequent Events:

Management has evaluated subsequent events through April 25, 2022, the date which the consolidated financial statements were available to be issued.

NOTE 2 - INVESTMENTS

Investments are summarized (in thousands of dollars) as follows:

	Cost	Fair Value	Unrealized Gain (Loss)
Certificate of deposit	$ 112	$ 112	$ -
Equities and mutual funds	12,851	21,800	8,949
Hedge funds	1,162	1,523	361
Annuity contracts	1,000	2,020	1,020
December 31, 2021	$ 15,125	$ 25,455	$ 10,330

	Cost	Fair Value	Unrealized Gain (Loss)
Certificate of deposit	$ 117	$ 117	$ -
Equities and mutual funds	11,092	14,394	3,302
Hedge funds	1,117	1,220	103
Annuity contracts	1,000	1,766	766
December 31, 2020	$ 13,326	$ 17,497	$ 4,171

NOTE 2 - INVESTMENTS (Continued)

Fair Value Measurements:

The Foundation has adopted ASC 820, *Fair Value Measurements,* which defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The guidance establishes a fair value hierarchy about the assumptions used to measure fair value and clarifies assumptions about risk and the effect of a restriction on the sale or use of an asset.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

Three levels of inputs may be used to measure fair value:

Level 1: Observable inputs such as quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect a company's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

NAMF uses the following valuation techniques to determine the fair value of its investments:

Certificate of deposit: Valued at cost plus accrued interest, which approximates fair value due to the short-term nature of these investments.

Equities and mutual funds: Determined by the published net asset value per unit at the end of the last trading day of the fiscal year, which is the basis for transactions at that date.

Hedge funds: These funds invest in marketable securities that trade in well-established and highly liquid markets. Independent pricing services are used to obtain daily position prices. These prices are used to determine the value of the multi-fund pool (hedge fund). Once the hedge fund valuation is established, the individual investor valuations are calculated based on their ownership share of each pool.

Annuity contracts: Determined by prices and other relevant information generated by market transactions involving comparable instruments. The prices and other relevant information used are adjusted based on the risk and benefits of the contracts in order to arrive at the fair value.

There were no changes in the valuation techniques during the year.

NOTE 2 - INVESTMENTS (Continued)

Fair Value Measurements (Continued):

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although NAMF believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate for fair value at the reporting date.

The following tables present investments carried at fair value (in thousands of dollars) as of December 31, 2021 and 2020:

	Level 1	Level 2	Level 3	Total
Certificate of deposit	$	$ 112	$	$ 112
Equities and mutual funds	21,800			21,800
Hedge funds			1,523	1,523
Annuity contracts		2,020		2,020
December 31, 2021	$ 21,800	$ 2,132	$ 1,523	$ 25,455

	Level 1	Level 2	Level 3	Total
Certificate of deposit	$	$ 117	$	$ 117
Equities and mutual funds	14,394			14,394
Hedge funds		1,220		1,220
Annuity contracts		1,766		1,766
December 31, 2020	$ 14,394	$ 3,103	$ -	$ 17,497

NOTE 2 - INVESTMENTS (Continued)

Net Return on Investments:

The net return on investments (in thousands of dollars) was as follows:

	Without Donor Restrictions	With Donor Restrictions
Year Ended December 31, 2021:		
Dividends and interest	$ 1,091	$ 702
Net realized gain on investments	64	41
Unrealized loss on investments	458	132
Net return on investments	$ 1,613	$ 875
Year Ended December 31, 2020:		
Dividends and interest	$ 417	$ 17
Net realized gain on investments	93	85
Unrealized gain on investments	299	552
Net return on investments	$ 809	$ 654

As of December 31, 2021 and 2020, investment income on the consolidated statements of activities are net of custodial and investment advisory fees of approximately $119 thousand and $97 thousand, respectively.

NOTE 3 - UNCONDITIONAL PROMISES TO GIVE

Unconditional promises to give at December 31, 2021 and 2020, consisted of the following (in thousands of dollars):

	2021	2020
Amounts due:		
Within one year	$ 106	$ 61
In one to five years	-	75
Total promises to give	$ 106	$ 136

NOTE 4 - BENEFICIAL INTEREST IN PERPETUAL TRUST

NAMF is the beneficiary of a perpetual trust, which is administered by a financial institution. NAMF receives income distributions from the perpetual trust quarterly and has no access to the corpus. At December 31, 2021 and 2020, perpetual trust assets totaling approximately $1.5 million and $1.4 million, respectively, were recorded in the consolidated statements of financial position as net assets with donor restrictions.

The perpetual trust is valued at fair value and is comprised of equities and mutual funds (level 1). Distributions to NAMF from the perpetual trust during the years ended December 31, 2021 and 2020 totaled approximately $49 thousand and $42 thousand, respectively.

At December 31, 2021 and 2020, the beneficial interest in perpetual trust included the following (in thousands of dollars):

	2021	2020
Cash and cash equivalents	$ 31	$ 11
Equity securities	1,010	865
Fixed income securities	372	461
Real estate funds	42	22
	$ 1,455	$ 1,359

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2021 and 2020, consisted of the following (in thousands of dollars):

	Useful Lives	2021	2020
Foundation and FMSC:			
Office, simulators and theater equipment and furnishings	3 - 15 years	$ 3,520	$ 3,384
Construction in progress		151	31
		3,671	3,415
Less: accumulated depreciation		(2,510)	(2,204)
		1,161	1,211
NFA:			
Office and program equipment and furnishings	3 - 15 years	6,082	6,082
Curriculum	7 - 15 years	1,054	1,054
Software	3 - 15 years	2,281	2,252
Website	3 years	47	47
Leasehold improvements	15 years	2,465	2,465
Construction in progress		-	29
		11,929	11,929
Less: accumulated depreciation		(10,273)	(9,730)
		1,656	2,199
		$ 2,817	$ 3,410

NOTE 6 - NOTES PAYABLE

In October 2015, NAMF entered into a promissory note with a bank in the amount of $1.5 million with an interest rate of 3.75%. The proceeds from the note were utilized to renovate the Theater, which was operational in March 2016. The terms of the note included six consecutive interest only installments, with the last interest only installment due on April 6, 2016, at which time the note converted to a seven-year repayment term with final payment due on April 6, 2023. A three-month deferral was received in 2020, with a new maturity date on July 6, 2023. The note includes certain affirmative covenants including an unrestricted funds debt service coverage ratio. There are additional affirmative and negative covenants, which include notifying the lender of claims or litigation, maintaining adequate insurance, providing audited financial statements to the lender, and other compliance requirements. The note is secured by the Theater equipment acquired as part of the renovation. The balance outstanding at December 31, 2021 and 2020, was $385 and $609 thousand, respectively. As of December 31, 2021, NAMF was in compliance with its covenants.

NOTE 6 - NOTES PAYABLE (Continued)

In May 2018, NFA entered into a promissory note with a third-party in the amount of $148 thousand. The note is amortized over an eight-year period and matures on May 31, 2026. The note is secured by the meals contract with the third party. At December 31, 2021 and 2020, the balance outstanding was $89 thousand and $108 thousand, respectively.

The following is a schedule of the future maturities under the notes payable (in thousands of dollars):

2022	$ 272
2023	150
2024	19
2025	19
2026	14
	$ 474

NOTE 7 - LINE OF CREDIT

NFA has a $100 thousand line of credit with a bank maturing on August 31, 2022. The rate of interest is prime plus 1.50%. The line is secured by NFA's accounts and equipment. There was no outstanding balance at December 31, 2021 or 2020.

NOTE 8 - EMPLOYEE BENEFITS

The Foundation has a Safe Harbor 401(k) plan, which covers employees who have completed three months of service and who are at least 21 years of age. Employees may contribute up to the lesser of $18 thousand or 50% of their eligible salaries into the plan. The Foundation makes a fully vested matching contribution equal to 100% of the first 4% of compensation each participant contributes to the plan each payroll period. The Foundation made matching contributions to the plan in 2021 and 2020 of approximately $59 thousand and $56 thousand, respectively.

NOTE 9 - NET ASSETS WITH DONOR RESTRICTIONS

At December 31, 2021 and 2020, donor restricted net assets consisted of the following (in thousands of dollars):

	2021	2020
Subject to expenditures for specified purposes:		
Scholarships	$ 36	$ 28
Sponsorships	81	-
Restoration of aircraft and exhibits	563	336
Special events	-	4
Museum support	1,584	839
Membership	46	118
	2,310	1,325
Subject to time restrictions	5,533	-
Subject to the Foundation's spending policy and appropriation:		
Endowment funds restricted in perpetuity	7,083	6,921
Subject to restriction in perpetuity:		
Beneficial interest in perpetual trust	1,455	1,359
Total net assets with donor restrictions	$ 16,381	$ 9,605

NOTE 10 - ENDOWMENT FUND

The Foundation’s endowment consists of individual funds established for scholarships, support of the Museum, and the Foundation’s annual Symposium.

Interpretation of Relevant Law -

The State of Florida adopted the Uniform Prudent Management of Institutional Funds Act of 1972 (UPMIFA) effective June 17, 2012. The Foundation currently classifies as net assets with donor restrictions (a) the original value of the gifts donated to the restricted endowment, (b) the original value of subsequent gifts to the restricted endowment (if any) and (c) accumulation to the restricted endowment made in accordance with the direction of the applicable donor gift instrument.

NOTE 10 - ENDOWMENT FUND (Continued)

In accordance with UPMIFA, the organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

(1) The duration and preservation of the fund.
(2) The purpose of the organization and donor-restricted endowment fund.
(3) General economic conditions.
(4) The possible effect of inflation and deflation.
(5) The expected total return from income and the appreciation of investments.
(6) Other resources of the Foundation.
(7) The investment policies of the Foundation.

The following depicts the endowment funds (in thousands of dollars), as well as the activity for the endowment funds, for the years ended December 31, 2021 and 2020:

	2021	2020
Endowment net assets, beginning of year	$ 9,605	$ 9,195
Restricted contributions	6,108	176
Dividends and interest	702	17
Realized and unrealized gain on investments	173	637
Gain on beneficial interest in perpetual trust	142	147
Amounts expended	(349)	(567)
Endowment net assets, end of year	$ 16,381	$ 9,605

Return Objectives and Risk Parameters -

The Foundation's assets shall be invested in accordance with sound investment practices that emphasize long-term investment fundamentals. In establishing the investment objectives of the Foundation, the Board of Directors has taken into account the financial needs and circumstances of the Foundation, the time horizon available for investment, the nature of the Foundation's cash flows and liabilities, and other factors that affect their risk tolerance.

NOTE 10 - ENDOWMENT FUND (Continued)

Strategies Employed for Achieving Objectives -

To satisfy its long-term rate-of-return objectives, the Foundation has determined that the investment of the assets shall be guided by the following underlying principles: (a) to achieve a positive rate of return over the long term that would significantly contribute to the cash flow needs of the Foundation for ongoing operations and capital projects; (b) to provide for asset growth at a rate in excess of the rate of inflation; (c) to diversify the assets in order to reduce the risk of wide swings in market value from year to year or of incurring large losses that could occur from concentrated positions; and (d) to achieve investment results over the long term that compare favorably with those of other endowments and foundations, professionally managed portfolios and of appropriate market indexes.

Spending Policy and How the Investment Objectives Relate to the Spending Policy -

The Foundation uses the following principles for their Spending Policy:

1. The Board approves the Foundation's general spending practices.
2. Foundation revenue-generating functions should substantially fund Foundation operations.
3. Strict adherence to donor gift instructions is mandatory.
4. Absent donor gift instructions to the contrary, and as permitted by pertinent law, income and capital appreciation related to restricted assets may be used to fund Foundation operating needs. Absent specific Board approval, this funding, in any year, will not exceed 5% of the market value of the fund averaged over the preceding three years.

NOTE 11 - REVENUE RECOGNITION

For the years ended December 31, 2021 and 2020, the Foundation recognized revenues of $77 thousand and $134 thousand, respectively, from amounts that were included in deferred revenues at the beginning of the respective years. At December 31, 2021 and 2020, deferred revenues totaled $1,348 thousand and $1,274 thousand, respectively. The performance obligations surrounding the majority of these liabilities at December 31, 2021 will be fully satisfied within one year from the date of the statement of financial position. Deferred revenue at December 31, 2020 that was not to be recognized during 2021 was presented within long-term liabilities.

NOTE 12 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Foundation has a policy to manage its liquidity and reserves following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

The following table reflects the Foundation's financial assets (in thousands of dollars) as of December 31, 2021, reduced by amounts not available for general expenditures within one year:

Cash and cash equivalents	$	2,402
Unconditional promises to give, net, collected in less than one year		106
Accounts receivable, net, collected in less than one year		5
Investments		25,455
Beneficial interest in perpetual trust		1,455
Total financial assets, excluding noncurrent receivables		29,423
Contractual or donor-imposed restrictions:		
Endowment fund investments		(7,083)
Beneficial interest in perpetual trust		(1,455)
Other donor restrictions		(7,843)
Financial assets available to meet cash needs for expenditures within one year	$	13,042

NOTE 13 - PAYCHECK PROTECTION PROGRAM LOAN

In April 2020, the Foundation received loan proceeds in the amount of $1,026 thousand under the Paycheck Protection Program ("PPP"), established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The PPP loan's principal and accrued interest were forgivable to the extent that the proceeds are used for eligible purposes, subject to certain limitations. The loan proceeds were used for eligible purposes during the period from loan funding through December 31, 2020, and the loan was forgiven in November 2020. Accordingly, the Foundation recognized $1,026 thousand as grant revenue during the year ended December 31, 2020.

In February 2021, the Foundation received proceeds from a second PPP loan in the amount of $1 million. The PPP loan's principal and accrued interest were forgivable to the extent that the proceeds are used for eligible purposes, subject to certain limitations. The loan proceeds were used for eligible purposes during the period from loan funding through July 20, 2021, and the loan was forgiven in August 2021. Accordingly, the Foundation recognized $1 million as grant revenue during the year ended December 31, 2021.

NOTE 14 - CONCENTRATIONS

Unconditional Promises to Give:

Concentration of credit risk with respect to donor promises to give exists as two donors comprise 38% and 39% of the outstanding balance as of December 31, 2021 and 2020, respectively.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

Profit-Sharing Agreements:

NAMF operates the Motion Base Flight Simulator and the Ultimate Virtual Reality Experience under profit-sharing agreements with Flight Avionics of North America, Inc. ("FANA"). NAMF and FANA evenly split profits derived from operation of the concessions. Losses, if any, are absorbed 100% by FANA. The concessions were closed during 2020 and 2021, so no amounts were paid under the agreements during 2020 and 2021.

Lease Agreement:

The Foundation has a lease agreement with the Naval Facilities Engineering Command Atlantic ("NAVFAC LANT") for the use of the NFA building. The lease is effective until December 31, 2061. Under the terms of the lease, the Foundation is responsible for the NFA building interior and exterior maintenance costs.

Litigation:

The Foundation is subject to a variety of claims and lawsuits that arise from time to time in the ordinary course of business. In the opinion of management, there are no lawsuits or claims outstanding, which could have a material adverse effect on the financial position or activities of the Foundation.

NOTE 15 - COMMITMENTS AND CONTINGENCIES (Continued)

Museum Access Restrictions:

The full impact of the base access restrictions due to the 2019 terrorist incident and COVID-19 outbreak continues to evolve. As such, the full magnitude that the restrictions will ultimately have on the Foundation is very uncertain. Management is actively monitoring its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the evolution of the restrictions, the Foundation is not able to estimate the future effects on its results of operations or financial condition.

NOTE 16 - RELATED PARTY TRANSACTIONS

The Foundation recorded contributions of approximately $38 thousand and $254 thousand from its trustees and related committees during 2021 and 2020, respectively. At December 31, 2021 and 2020, the Foundation had pledges receivable of approximately $106 thousand and $136 thousand, respectively, due from its trustees, related committees, and a company whose management serves as a trustee of the Foundation.

NAVAL AVIATION MUSEUM FOUNDATION, INC. AND SUBSIDIARIES
CONSOLIDATED SCHEDULE OF DIVISIONAL INCOME & EXPENES (UNAUUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE TOTALS FOR THE YEAR ENDING DECEMBER 31, 2020
(In thousands of dollards)

	Museum support			Education	Administration		Fundraising			
	Museum Support	Public Awareness	Fund Generators	Flight Academy	Investment Activity	Administration	Fundraising	Grants	2021 total	2020 total
Revenues and other Support										
Sales, special events, and tuition			1,867	66			68		2,001	865
Contributions	260			1,372			6,738		8,370	3,010
Grants								1,415	1,415	1,342
Investment gains(losses)					2,489				2,623	1,610
Miscellaneous income						1			1	23
Total Revenues and other support	260	0	1,867	1,438	2,489	1	6,806	1,415	14,410	6,850
Operating Expenses										
Advertising and Marketing		119	30	1			70		220	166
Bad debts										
Bank, Broker, and credit card charges			65	10			21		96	51
Depreciation and amortization			25	543		281			849	1,037
Direct costs and costs of sales			896	93				383	1,372	708
Event expense							12		12	1
Insurance			(1)	109		41			150	195
Interest expense			19						19	28
MIS support	1	3	65	9		46	18		142	208
Office supplies	2	4	93	8		13	83		203	207
Other expenses		8	8	52		22	76		167	137
Professional Services			10	22		28	13		71	90
Repiars and maintenance	0		108	8					116	236
Restoration and museum projects	394								394	467
Salaries and benefits	120	37	499	770		435	656		2,517	2,428
Travel	0	0	4	3		9	1		17	15
Utilities and telephone			125	131		26			283	267
Total oparating expenses	517	171	1,946	1,759	0	901	950	383	6,628	6,241
CHANGE IN NET ASSETS	**(257)**	**(171)**	**(79)**	**(321)**	**2,489**	**(900)**	**5,856**	**1,032**	**7,782**	**609**

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

NAVAL AVIATION MUSEUM FOUNDATION, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2020 AND 2019

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2020 AND 2019

CONTENTS

	PAGE
Independent Auditor's Report	1
Consolidated Statements of Financial Position	3
Consolidated Statements of Activities	4
Consolidated Statements of Functional Expenses	5
Consolidated Statements of Cash Flows	6
Notes to Consolidated Financial Statements	7

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Naval Aviation Museum Foundation, Inc. and Subsidiaries

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of the Naval Aviation Museum Foundation, Inc. and Subsidiaries (a nonprofit corporation), which comprise the consolidated statements of financial position as of December 31, 2020 and 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Board of Directors
Naval Aviation Museum Foundation, Inc. and Subsidiaries

Opinion

In our opinion, the consolidated financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Naval Aviation Museum Foundation, Inc. and Subsidiaries, as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
April 26, 2021

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2020 AND 2019
(In thousands of dollars)

ASSETS

	2020	2019
Current Assets:		
Cash and cash equivalents	$ 1,872	$ 556
Unconditional promises to give, net	61	232
Inventory	1,013	902
Prepaid expenses	62	139
Accounts receivable	6	24
Total current assets	3,014	1,853
Noncurrent Assets:		
Investments	17,497	16,690
Beneficial interest in perpetual trust	1,359	1,257
Unconditional promises to give, net	75	107
Property and equipment, net	3,410	4,395
Other assets	-	48
Total other assets	22,341	22,497
Total Assets	$ 25,355	$ 24,350

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	$ 187	$ 301
Accrued wages and compensated absences	198	311
Current maturities of notes payable	245	238
Deferred revenue	109	485
Total current liabilities	739	1,335
Long-Term Liabilities:		
Deferred revenue	1,165	-
Notes payable, less current maturities	472	645
Total long-term liabilities	1,637	645
Total liabilities	2,376	1,980
Net Assets:		
Without donor restrictions	13,374	13,175
With donor restrictions	9,605	9,195
Total net assets	22,979	22,370
Total Liabilities and Net Assets	$ 25,355	$ 24,350

The accompanying notes are an integral
part of these financial statements.

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019
(In thousands of dollars)

	2020			2019		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support:						
Sales	$ 654	$ -	$ 654	$ 5,117	$ -	$ 5,117
Tuition	196	-	196	2,690	-	2,690
Contributions and memberships	2,834	176	3,010	1,608	142	1,750
Grants	1,342	-	1,342	424	-	424
Special events	15	-	15	92	-	92
Investment income	417	17	434	277	34	311
Investment gains (losses)	392	637	1,029	1,403	1,356	2,759
Gain (loss) on beneficial interest in perpetual trust	-	147	147	-	186	186
Miscellaneous income	22	-	22	11	-	11
Net assets released from restrictions	567	(567)	-	1,127	(1,127)	-
Total revenue and other support	6,439	410	6,849	12,749	591	13,340
Expenses:						
Program services -						
Museum support	2,273	-	2,273	5,879	-	5,879
Education support	2,226	-	2,226	4,271	-	4,271
Total program services	4,499	-	4,499	10,150	-	10,150
Support services -						
Administration	948	-	948	688	-	688
Fundraising	793	-	793	725	-	725
Total support services	1,741	-	1,741	1,413	-	1,413
Total expenses	6,240	-	6,240	11,563	-	11,563
Change in Net Assets	199	410	609	1,186	591	1,777
Net Assets, Beginning of Year	13,175	9,195	22,370	11,989	8,604	20,593
Net Assets, End of Year	$ 13,374	$ 9,605	$ 22,979	$ 13,175	$ 9,195	$ 22,370

The accompanying notes are an integral part of these financial statements.

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NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019
(In thousands of dollars)

	2020				
	Program Services		Support Services		
	Museum Support	Education Support	Administrative	Fundraising	Total
Advertising and marketing	$ 142	$ 11	$ -	$ 13	$ 166
Bank, broker, and credit card charges	25	13	-	13	51
Depreciation and amortization	147	705	185	-	1,037
Direct costs and costs of sales	281	426	-	1	708
Event expense	-	-	-	1	1
Insurance	7	125	63	-	195
Interest expense	27	1	-	-	28
MIS support	100	4	83	21	208
Office supplies	160	2	21	24	207
Other expenses	19	91	9	18	137
Professional services	9	9	72	-	90
Repairs and maintenance	81	144	11	-	236
Restoration and museum projects	467	-	-	-	467
Salaries and benefits	674	588	467	699	2,428
Travel	5	3	4	3	15
Utilities and telephone	129	104	33	-	266
	$ 2,273	$ 2,226	$ 948	$ 793	$ 6,240

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019
(In thousands of dollars)
(Continued)

	2019				
	Program Services		Support Services		
	Museum Support	Education Support	Administrative	Fundraising	Total
Advertising and marketing	$ 353	$ 55	$ 3	$ 83	$ 494
Bank, broker, and credit card charges	144	34	-	16	194
Depreciation and amortization	295	896	46	-	1,237
Direct costs and costs of sales	1,812	1,588	-	3	3,403
Event expense	-	-	-	59	59
Insurance	70	143	61	-	274
Interest expense	31	4	-	-	35
MIS support	147	54	58	19	278
Office supplies	160	7	39	24	230
Other expenses	114	175	37	43	369
Professional services	12	11	90	-	113
Repairs and maintenance	193	210	-	-	403
Restoration and museum projects	340	-	-	-	340
Salaries and benefits	2,092	933	311	464	3,800
Travel	14	20	6	14	54
Utilities and telephone	102	141	37	-	280
	$ 5,879	$ 4,271	$ 688	$ 725	$ 11,563

The accompanying notes are an integral part of these financial statements.

NAVAL AVIATION MUSEUM FOUNDATION, INC.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019
(In thousands of dollars)

	2020	2019
Cash Flows From Operating Activities:		
Change in net assets	$ 609	$ 1,777
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Net realized and unrealized gain on investments	(1,029)	(2,759)
Changes in beneficial interest in perpetual trust	(102)	(154)
Depreciation	1,037	1,237
Changes in operating assets and liabilities -		
Unconditional promises to give, net	203	207
Inventory	(111)	(198)
Prepaid expenses	77	13
Accounts receivable	18	13
Other assets	48	
Accounts payable	(114)	55
Accrued wages and compensated absences	(113)	64
Deferred revenue	789	181
Net cash provided by operating activities	1,312	436
Cash Flows From Investing Activities:		
Purchase of property and equipment	(52)	(108)
Purchase of investments	(5,944)	(1,716)
Proceeds from sale of investments	6,166	1,892
Net cash provided by investing activities	170	68
Cash Flows From Financing Activities:		
Principal payments on line of credit	-	(350)
Principal payment on note payable	(166)	(241)
Net cash used in financing activities	(166)	(591)
Net Increase (Decrease) in Cash and Cash Equivalents	1,316	(87)
Cash and Cash Equivalents at Beginning of Year	556	643
Cash and Cash Equivalents at End of Year	$ 1,872	$ 556
Supplemental Disclosure of Cash Flow Information:		
Cash paid for interest	$ 28	$ 35

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Operations:

The Naval Aviation Museum Foundation, Inc. (the "NAMF") was incorporated in Florida in 1966 as a nonprofit corporation. NAMF was organized to foster and perpetuate the National Naval Aviation Museum (the "Museum") as a medium of informing and educating the public about the important role of United States Naval Aviation; to inspire students undergoing naval flight training to complete training and become career officers; to serve as a philanthropic corporation in assisting the development and expansion of the facilities of the Museum; and to receive, hold, and administer gifts received from persons, other organizations, corporations, foundations, and philanthropies, in the best interest of NAMF.

NAMF further supports the Museum by providing funding and services necessary for its day-to-day operations. This includes funding of Museum exhibits and displays, and services related to aircraft restoration, custodial, marketing activities including radio and television ads and promotional billboards, maintenance of the Museum's website, and social media, library and other support activities. Through its wholly owned subsidiary, Foundation Museum Support, LLC ("FMSC"), NAMF has also provided various program services within the Museum, such as the Giant Screen Theater (the "Theater"), MaxFlight and Motion Based Simulators, the Blue Angels 4D Theater, Flight Deck gift shop and Navalaviation.com. Proceeds from these programs are used to support NAMF and Museum. FMSC was legally dissolved in November 2020, and its operations were absorbed by NAMF.

NAMF's wholly owned subsidiary, National Flight Academy, LLC ("NFA"), is an educational program, authorized but not endorsed or financially supported by the United States Navy. NFA is designed to address the serious concerns of declining Science, Technology, Engineering, and Math ("STEM") skills and standards in our country. The STEM concepts are taught using a hands-on approach in both real and virtual settings. NFA's mission is to inspire students who subsequently return to their parent schools and seek out the more challenging courses in STEM.

Under agreements with the Navy, NAMF is provided, without cost, office space in the Museum, floor space for operation of its attraction programs, and use of NFA. These agreements also govern operational programs conducted at the Museum and NFA by NAMF. Additionally, NAMF must file an annual financial report with the Navy and make provision in its annual budget to provide fiscal support of Museum programs.

Principles of Consolidation:

The consolidated financial statements as of and for the year ended December 31, 2020 include the accounts of NAMF and NFA. The consolidated financial statements as of and for the year ended December 31, 2019 include the accounts of NAMF, NFA and FMSC. These entities are collectively referred to as "the Foundation".

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Museum Access Restrictions:

The Museum and the Foundation are located on Naval Air Station Pensacola ("NASP"). On December 6, 2019, a terrorist incident occurred on NASP. In response, the Navy rescinded a base public waiver, which in turn severely limited public access to the base, thereby drastically reducing the number of visitors to the Museum by 65% during 2020.

In addition, Coronavirus Disease 2019 ("COVID-19") became a pandemic in March 2020. The Museum was closed to all visitors from March 16 through September 15, 2020, when it reopened in a limited capacity to active-duty military and their dependents. By October, Department of Defense ID holders (those allowed access to NASP) were allowed entrance to the Museum. Visitation continued to be 65% below the same periods in 2019 prior to the December 2019 terrorist event. The estimated financial impact to NAMF was $4.5 million in lost operating revenues for 2020. NFA programs scheduled after March 16 were cancelled for the safety of the participants and the staff. The Foundation has extended program cancellation through the end of 2021. The estimated financial impact to NFA was $2.5 million of lost operating revenues for 2020. The combined Foundation employee impact was a reduction from 160 full time equivalents ("FTE") to 36 FTE by July 2020.

Basis of Accounting:

The Foundation follows standards of accounting and financial reporting prescribed for nonprofit organizations in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Foundation uses the accrual basis of accounting, which recognizes revenue when earned and expenses as incurred.

Basis of Presentation:

Under the provisions of generally accepted accounting principles, net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Foundation and changes therein are classified and reported as follows:

Net assets without donor restrictions - are not subject to donor-imposed stipulations. Board designated or appropriated amounts are legally unrestricted and are reported as part of net assets without donor restrictions.

Net assets with donor restrictions - are subject to donor-imposed stipulations that include time and/or purpose restrictions.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the 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

For purposes of the consolidated statements of cash flows, the Foundation considers all highly liquid investments purchased within three months of maturity to be cash equivalents.

Unconditional Promises to Give:

Unconditional promises to give are stated in the consolidated statements of financial position at their estimated realizable value. The Foundation accounts for bad debts using the allowance method. Unconditional promises to give with due dates extending beyond one year are discounted at the United States long-term inflationary rate.

Inventory:

Inventory consists of items available for sale in the Flight Deck gift shop, as well as for web sales at Navalaviation.com and is stated at the lower of cost (using the average cost method) or net realizable value.

Investments:

Investments consist of certificates of deposit with original maturities in excess of three months, debt and marketable equity securities, mutual funds, annuities and hedge funds. All gains and losses arising from the sale, collection, or other disposition of investments are based on the specific identification method.

Property and Equipment:

Property and equipment are recorded at cost, except for donated property or equipment, which is recorded as a contribution at estimated fair market value on the date of receipt. Assets costing $5 thousand or more are capitalized and depreciated over their estimated service lives on a straight-line basis. Leasehold improvements are depreciated over the life of the lease or the estimated useful life of the asset, whichever is shorter. The Foundation does not imply a time restriction on gifts of long-lived assets received. The Foundation annually reviews the property and equipment records for impairment of value and records any adjustments necessary to reflect material impacts in value.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Buildings and Aircraft Collections:

The Museum is housed in buildings, which were purchased with funds raised through NAMF. The cost of these buildings is expensed as a transfer to the U.S. Navy since they are constructed on land owned by the Navy.

The Museum has extensive collections of aircraft and artifacts that constitute a record of aviation in the United States. These valuable and sometimes irreplaceable collections have been acquired through field expeditions, contributions, and purchases since NAMF's inception and represent one of the largest aviation history collections in the United States. Costs to refurbish these aircraft are recognized as expense when incurred.

The collections are the property of the United States Navy and are not recognized as assets in the accompanying consolidated statements of financial position. They are held under the care of the curatorial staff for educational and public exhibition purposes in furtherance of NAMF's mission.

Revenue Recognition:

Sales and Tuition

The Foundation recognizes revenue for sales and tuition based on the satisfaction of performance obligations. Performance obligations are determined based on the goods or services provided by the Foundation.

Sales of merchandise, concessions, and refreshments are recognized as goods are delivered to customers.

Revenues from simulator experiences, movie tickets, and other miscellaneous services are recognized on the date the service is provided.

NFA receives tuition revenue from third parties to provide education programs. Tuition collected in advance is deferred until the services are provided. Revenue is recognized as the participants complete the program.

Contributions and Memberships

Contributions are recognized when a donor makes a *promise to give* that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions in the year in which the restrictions expire.

Membership revenues collected in advance are recognized over the life of the membership on a straight-line basis.

All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued):

Contributions and Memberships (Continued)

The Foundation, at times, is notified that it has been named as the beneficiary in the estate of certain individuals under revocable agreements. Such amounts are recorded as contributions upon the passing of the donor and as the amounts become irrevocable.

Grants

Grants are recognized as revenue without donor restrictions when expenses have been incurred for allowable purposes consistent with the terms of the grant agreements. Funds received in advance of allowable grant expenses are reported as deferred revenue in the accompanying statements of financial position.

Special Events

Special events revenues are recognized as events occur.

In-Kind Donations:

In-kind donations totaling $148 thousand were recognized in the accompanying statements of activities for the year ended December 31, 2019. Services donated to NFA included personnel for the sick bay clinic and labor for a virtual reality project. The value for the contributions is based on the fair value of the contributed items or services as of the date received. In-kind donations are reported as contributions and are expensed or capitalized as an asset in the period received.

Functional Allocation of Expenses:

The costs of providing the various programs and supporting activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, costs have been allocated among the program and supporting services benefited. The expenses that are allocated are compensation and benefits, which are allocated on the basis of estimates of time and effort; occupancy costs and depreciation, which are allocated on a weighted average square footage basis; and supplies, which are allocated based on average employee headcount.

Advertising Costs:

Advertising costs are expensed as incurred and totaled approximately $166 thousand and $494 thousand in 2020 and 2019, respectively.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tax Exemption:

The Internal Revenue Service has determined the Foundation be exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Foundation has been classified as a publicly supported organization, which is not a private organization under Section 509(a) of the Code. The Foundation is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with GAAP.

Subsequent Events:

Management has evaluated subsequent events through April 26, 2021, the date which the consolidated financial statements were available for issue.

NOTE 2 - INVESTMENTS

Investments are summarized as follows:

	Cost	Fair Value	Unrealized Gain (Loss)
Certificate of deposit	$ 117	$ 117	$ -
Equities and mutual funds	11,092	14,394	3,302
Hedge funds	1,117	1,220	103
Annuity contracts	1,000	1,766	766
December 31, 2020	$ 13,326	$ 17,497	$ 4,171

	Cost	Fair Value	Unrealized Gain (Loss)
Certificate of deposit	$ 120	$ 120	$ -
Equities and mutual funds	11,355	13,774	2,419
Hedge funds	1,055	1,232	177
Annuity contracts	1,000	1,564	564
December 31, 2019	$ 13,530	$ 16,690	$ 3,160

NOTE 2 - INVESTMENTS (Continued)

Fair Value Measurements:

The Foundation has adopted ASC 820, *Fair Value Measurements,* which defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The guidance establishes a fair value hierarchy about the assumptions used to measure fair value and clarifies assumptions about risk and the effect of a restriction on the sale or use of an asset.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

Three levels of inputs may be used to measure fair value:

Level 1: Observable inputs such as quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect a company's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

NAMF uses the following valuation techniques to determine the fair value of its investments:

Certificate of deposit: Valued at cost plus accrued interest, which approximates fair value due to the short-term nature of these investments.

Equities and mutual funds: Determined by the published net asset value per unit at the end of the last trading day of the fiscal year, which is the basis for transactions at that date.

Hedge funds: These funds invest in marketable securities that trade in well-established and highly liquid markets. Independent pricing services are used to obtain daily position prices. These prices are used to determine the value of the multi-fund pool (hedge fund). Once the hedge fund valuation is established, the individual investor valuations are calculated based on their ownership share of each pool.

Annuity contracts: Determined by prices and other relevant information generated by market transactions involving comparable instruments. The prices and other relevant information used are adjusted based on the risk and benefits of the contracts in order to arrive at the fair market value.

There were no changes in the valuation techniques during the year.

NOTE 2 - INVESTMENTS (Continued)

Fair Value Measurements (Continued):

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although NAMF believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate for fair value at the reporting date.

The following tables present investments carried at fair value (in thousands of dollars) as of December 31, 2020 and 2019:

	Level 1	Level 2	Level 3	Total
Certificate of deposit	$	$ 117	$	$ 117
Equities and mutual funds	14,394			14,394
Hedge funds		1,220		1,220
Annuity contracts		1,766		1,766
December 31, 2020	$ 14,394	$ 3,103	$ -	$ 17,497

	Level 1	Level 2	Level 3	Total
Certificate of deposit	$	$ 120	$	$ 120
Equities and mutual funds	13,774			13,774
Hedge funds		1,232		1,232
Annuity contracts		1,564		1,564
December 31, 2019	$ 13,774	$ 2,916	$ -	$ 16,690

NOTE 2 - INVESTMENTS (Continued)

Net Return on Investments:

The net return on investments was as follows:

	Without Donor Restrictions	With Donor Restrictions
Year Ended December 31, 2020:		
Dividends and interest	$ 417	$ 17
Net realized gain on investments	93	85
Unrealized gain on investments	299	552
Net return on investments	$ 809	$ 654
Year Ended December 31, 2019:		
Dividends and interest	$ 277	$ 34
Net realized gain on investments	275	249
Unrealized loss on investments	1,128	1,107
Net return on investments	$ 1,680	$ 1,390

As of December 31, 2020 and 2019, investment income on the consolidated statements of activities are net of custodial and investment advisory fees of approximately $97 thousand and $98 thousand, respectively.

NOTE 3 - UNCONDITIONAL PROMISES TO GIVE

Unconditional promises to give at December 31, 2020 and 2019, consisted of the following (in thousands of dollars):

	2020	2019
Amounts due:		
Within one year	$ 61	$ 232
In one to five years	75	107
Total promises to give	$ 136	$ 339

NOTE 4 - BENEFICIAL INTEREST IN PERPETUAL TRUST

NAMF is the beneficiary of a perpetual trust, which is administered by a financial institution. NAMF receives income distributions from the perpetual trust quarterly and has no access to the corpus. At December 31, 2020 and 2019, perpetual trust assets totaling approximately $1.4 million and $1.3 million, respectively, were recorded in the consolidated statements of financial position as net assets with donor restrictions.

The perpetual trust is valued at fair market value and is comprised of equities and mutual funds (level 1). Distributions to NAMF from the perpetual trust during the years ended December 31, 2020 and 2019 totaled approximately $42 thousand and $49 thousand, respectively.

At December 31, 2020 and 2019, the beneficial interest in perpetual trust included the following (in thousands of dollars):

	2020	2019
Cash and cash equivalents	$ 11	$ 20
Equity securities	865	774
Fixed income securities	461	441
Real estate funds	22	22
	$ 1,359	$ 1,257

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2020 and 2019, consisted of the following (in thousands of dollars):

	Useful Lives	2020	2019
Foundation and FMSC:			
Office, simulators and theater equipment and furnishings	3 - 15 years	$ 3,384	$ 3,363
Construction in progress		31	-
		3,415	3,363
Less: accumulated depreciation		(2,204)	(1,872)
		1,211	1,491
NFA:			
Office and program equipment and furnishings	3 - 15 years	6,082	6,083
Curriculum	7 - 15 years	1,054	1,054
Software	3 - 15 years	2,252	2,252
Website	3 years	47	47
Leasehold improvements	15 years	2,465	2,464
Construction in progress		29	29
		11,929	11,929
Less: accumulated depreciation		(9,730)	(9,025)
		2,199	2,904
		$ 3,410	$ 4,395

NOTE 6 - NOTES PAYABLE

In October 2015, NAMF entered into a promissory note with a bank in the amount of $1.5 million with an interest rate of 3.75%. The proceeds from the note were utilized to renovate the Theater, which was operational in March 2016. The terms of the note included six consecutive interest only installments, with the last interest only installment due on April 6, 2016, at which time the note converted to a seven-year repayment term with final payment due on April 6, 2023. A three-month deferral was received in 2020, with a new maturity date on July 6, 2023. The note includes certain affirmative covenants including an unrestricted funds debt service coverage ratio. There are additional affirmative and negative covenants, which include notifying the lender of claims or litigation, maintaining adequate insurance, providing audited financial statements to the lender, and other compliance requirements. The note is secured by the Theater equipment acquired as part of the renovation. The balance outstanding at December 31, 2020 and 2019, was $609 and $766 thousand, respectively. As of December 31, 2020, NAMF was in compliance with its covenants.

NOTE 6 - NOTES PAYABLE (Continued)

In May 2018, NFA entered into a promissory note with a third-party in the amount of $148 thousand. The note is amortized over an eight-year period and matures on May 31, 2026. The note is secured by the meals contract with the third party. As NFA programs were cancelled due to the COVID-19 pandemic, loan payments were placed on hold in July 2020 and are expected to resume in 2021. At December 31, 2020 and 2019, the balance outstanding was $108 thousand and $117 thousand, respectively.

The following is a schedule of the future maturities under the notes payable (in thousands of dollars):

2021	$	245
2022		252
2023		168
2024		19
2025		19
Thereafter		14
	$	717

NOTE 7 - LINE OF CREDIT

NFA has a $500 thousand line of credit with a bank maturing on August 17, 2021. The rate of interest is prime plus 1.00% with a floor of 5.00%. The line is secured by NFA's accounts and equipment. There was no outstanding balance at December 31, 2020 or 2019.

NOTE 8 - EMPLOYEE BENEFITS

The Foundation has a Safe Harbor 401(k) plan, which covers employees who have completed three months of service and who are at least 21 years of age. Employees may contribute up to the lesser of $18 thousand or 50% of their eligible salaries into the plan. The Foundation makes a fully vested matching contribution equal to 100% of the first 4% of compensation each participant contributes to the plan each payroll period. The Foundation made matching contributions to the plan in 2020 and 2019 of approximately $56 thousand and $69 thousand, respectively.

NOTE 9 - NET ASSETS WITH DONOR RESTRICTIONS

At December 31, 2020 and 2019, donor restricted net assets consisted of the following (in thousands of dollars):

	2020	2019
Subject to expenditures for specified purposes:		
Scholarships	$ 28	$ 28
Restoration of aircraft and exhibits	336	253
Special events	4	8
Museum support	839	571
Membership	118	215
	1,325	1,075
Subject to the Foundation's spending policy and appropriation:		
Endowment funds restricted in perpetuity	6,921	6,863
Subject to restriction in perpetuity:		
Beneficial interest in perpetual trust	1,359	1,257
Total net assets with donor restrictions	$ 9,605	$ 9,195

NOTE 10 - ENDOWMENT FUND

The Foundation’s endowment consists of individual funds established for scholarships, support of the Museum, and the Foundation’s annual Symposium.

Interpretation of Relevant Law -

The State of Florida adopted the Uniform Prudent Management of Institutional Funds Act of 1972 (UPMIFA) effective June 17, 2012. The Foundation currently classifies as net assets with donor restrictions (a) the original value of the gifts donated to the restricted endowment, (b) the original value of subsequent gifts to the restricted endowment (if any) and (c) accumulation to the restricted endowment made in accordance with the direction of the applicable donor gift instrument.

NOTE 10 - ENDOWMENT FUND (Continued)

In accordance with UPMIFA, the organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

(1) The duration and preservation of the fund.
(2) The purpose of the organization and donor-restricted endowment fund.
(3) General economic conditions.
(4) The possible effect of inflation and deflation.
(5) The expected total return from income and the appreciation of investments.
(6) Other resources of the Foundation.
(7) The investment policies of the Foundation.

The following depicts the endowment funds (in thousands of dollars), as well as the activity for the endowment funds, for the years ended December 31, 2020 and 2019:

	2020	2019
Endowment net assets, beginning of year	$ 9,195	$ 8,604
Restricted contributions	176	142
Dividends and interest	17	34
Realized and unrealized gain on investments	637	1,356
Gain on beneficial interest in perpetual trust	147	186
Amounts expended	(567)	(1,127)
Endowment net assets, end of year	$ 9,605	$ 9,195

Return Objectives and Risk Parameters -

The Foundation's assets shall be invested in accordance with sound investment practices that emphasize long-term investment fundamentals. In establishing the investment objectives of the Foundation, the Board of Directors has taken into account the financial needs and circumstances of the Foundation, the time horizon available for investment, the nature of the Foundation's cash flows and liabilities, and other factors that affect their risk tolerance.

NOTE 10 - ENDOWMENT FUND (Continued)

Strategies Employed for Achieving Objectives -

To satisfy its long-term rate-of-return objectives, the Foundation has determined that the investment of the assets shall be guided by the following underlying principles: (a) to achieve a positive rate of return over the long term that would significantly contribute to the cash flow needs of the Foundation for ongoing operations and capital projects; (b) to provide for asset growth at a rate in excess of the rate of inflation; (c) to diversify the assets in order to reduce the risk of wide swings in market value from year to year or of incurring large losses that could occur from concentrated positions; and (d) to achieve investment results over the long term that compare favorably with those of other endowments and foundations, professionally managed portfolios and of appropriate market indexes.

Spending Policy and How the Investment Objectives Relate to the Spending Policy -

The Foundation uses the following principles for their Spending Policy:

1. The Board approves the Foundation's general spending practices.
2. Foundation revenue-generating functions should substantially fund Foundation operations.
3. Strict adherence to donor gift instructions is mandatory.
4. Absent donor gift instructions to the contrary, and as permitted by pertinent law, income and capital appreciation related to restricted assets may be used to fund Foundation operating needs. Absent specific Board approval, this funding, in any year, will not exceed 5% of the market value of the fund averaged over the preceding three years.

NOTE 11 - REVENUE RECOGNITION

For the years ended December 31, 2020 and 2019, the Foundation recognized revenues of $134 thousand and $304 thousand, respectively, from amounts that were included in deferred revenues at the beginning of the respective years. At December 31, 2020 and 2019, deferred revenues totaled $1,259 thousand and $485 thousand, respectively. The performance obligations surrounding the majority of these liabilities will not be fully satisfied within one year from the date of the statement of financial position. Deferred revenue that will not be recognized during 2021 is presented within long-term liabilities.

NOTE 12 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Foundation has a policy to manage its liquidity and reserves following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

The following table reflects the Foundation's financial assets (in thousands of dollars) as of December 31, 2020, reduced by amounts not available for general expenditures within one year:

Cash and cash equivalents	$	1,872
Unconditional promises to give, net, collected in less than one year		61
Accounts receivable, net, collected in less than one year		6
Investments		17,497
Beneficial interest in perpetual trust		1,359
Total financial assets, excluding noncurrent receivables		20,795
Contractual or donor-imposed restrictions:		
Endowment fund investments		(6,921)
Beneficial interest in perpetual trust		(1,359)
Other donor restrictions		(1,325)
Financial assets available to meet cash needs for expenditures within one year	$	11,190

NOTE 13 - PAYCHECK PROTECTION PROGRAM LOAN

In April 2020, the Foundation received loan proceeds in the amount of $1,026 thousand under the Paycheck Protection Program ("PPP"), established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The PPP loan's principal and accrued interest were forgivable to the extent that the proceeds are used for eligible purposes, subject to certain limitations. The loan proceeds were used for eligible purposes during the period from loan funding through December 31, 2020, and the loan was forgiven in November 2020. Accordingly, the Foundation recognized $1,026 thousand as grant revenue during the year ended December 31, 2020.

NOTE 14 - CONCENTRATIONS

Unconditional Promises to Give:

Concentration of credit risk with respect to donor promises to give exists as three donors comprise 39% of the outstanding balance as of December 31, 2020.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

Profit-Sharing Agreements:

NAMF operates the Motion Base Flight Simulator and the Ultimate Virtual Reality Experience under profit-sharing agreements with Flight Avionics of North America, Inc. ("FANA"). NAMF and FANA evenly split profits derived from operation of the concessions. Losses, if any, are absorbed 100% by FANA. The amount paid to FANA during 2019 under the profit-sharing arrangements was approximately $113 thousand. The concessions were closed during 2020, so no amounts were paid under the agreements during 2020.

Lease Agreement:

The Foundation has a lease agreement with the Naval Facilities Engineering Command Atlantic ("NAVFAC LANT") for the use of the NFA building. The lease is effective until December 31, 2061. Under the terms of the lease, the Foundation is responsible for the NFA building interior and exterior maintenance costs.

Litigation:

The Foundation is subject to a variety of claims and lawsuits that arise from time to time in the ordinary course of business. In the opinion of management, there are no lawsuits or claims outstanding, which could have a material adverse effect on the financial position or activities of the Foundation.

Credit Risk:

The Foundation's cash balances held at financial institutions are insured by the Federal Deposit Insurance Corporation up to certain limits. At December 31, 2020, the Foundation had cash balances of $1,178 thousand held by financial institutions in excess of insured limits.

NOTE 15 - COMMITMENTS AND CONTINGENCIES (Continued)

Museum Access Restrictions:

The full impact of the base access restrictions due to the 2019 terrorist incident and COVID-19 outbreak continues to evolve. As such, the full magnitude that the restrictions will ultimately have on the Foundation is very uncertain. Management is actively monitoring its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the evolution of the restrictions, the Foundation is not able to estimate the future effects on its results of operations or financial condition.

NOTE 16 - RELATED PARTY TRANSACTIONS

The Foundation recorded contributions of approximately $254 thousand and $385 thousand from its trustees and related committees during 2020 and 2019, respectively. At December 31, 2020 and 2019, the Foundation had pledges receivable of approximately $136 thousand and $339 thousand, respectively, due from its trustees, related committees, and a company whose management serves as a trustee of the Foundation.

TDT EXPENDITURE CHECKLIST FORM - Tourist Promotion Fund (108)

Description of the TDT project or expenditure request.

NAS Museum - Flight Academy $100,000.00

Funds to promote and support tourism in Escambia County by preserving for future generations
the rich and varied history of Naval Aviation in Pensacola through its museum and Flight Academy
These activities bring students and their families to Escambia County for a week.

Details on how TDT Dollars will be expended:

Funding will be used to support the NAMF STEM Center for Excellence and the
Flight Academy

Event funding will come from the TDC Special Event Reserve.

Does the TDT project or expenditure request directly and primarily support Tourism in Escambia County? YES x NO

TDT Penny used to Fund TDT project or expenditure request.	PENNY
1-2 Cent (CC: 360101)	
3 Cent (CC: 360104)	
4 Cent (CC: 360105)	X
5 Cent (CC: 360106)	

Supporting TDT expenditure subsection reference. (Section 125.0104, Florida Statutes)
125.0104 (5)(a)(3)

To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

TDC approval of the requested TDT project or expenditure request YES x NO 5/21/2024
TDC Meeting Date:

BCC approval of the requested TDT project or expenditure request YES NO
BCC Meeting Date:

Tourist Promotion Fund

108

SRIA – Beach Nourishment

22

APPLICATION CHECKLIST (Required)

- ✓ Submit a fully completed Agency Funding Request Application
- ✓ Submit a copy of your organization's current W-9
- N/A Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status SRIA is a governmental body. Dependent special district of Escambia County
- N/A Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- ✓ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Santa Rosa Island Authority

Agency Address: 1 Via de Luna

Pensacola Beach, FL 32561

Program Name for which funding is being requested: Beach Nourishment

Amount Requested: $ 3 million (above and beyond the $500,000 per year currently being set aside)

Program Contact: Leigh Davis

Contact Email: leigh_davis@sria-fla.com Contact Phone: (850) 932-2257

25-Word Description of Program: Gulf-side Beach Nourishment Project

This decennial project provides erosion mitigation, protects infrastructure, enhances recreation, maintains the ecology, boosts tourism, and enhances climate resiliency.

How many years has your organization been providing services in the County? 60+ years

How many years has your organization received funding from the County? 1 year for an unrelated project (FY24 – trolley operations funding)

Explain how receiving funds from the County would have a significant impact on your organization: SRIA has been setting aside leaseholder funds over the last six (6) years for the purpose of accomplishing beach nourishment which begins in September/October 2025. To date, $6.1 million of SRIA funds have been budgeted for the project with another $2 million anticipated to be budgeted in FY25. The project is estimated to cost $30 million with the State of Florida covering half. Funding would have a significant impact on residential and commercial leaseholders by not having to carry the full burden of the nourishment project, but rather share

that cost with tourists who have enjoyed and will continue to enjoy Pensacola Beach. Utilizing TDT dollars for this project is statutorily sound, acknowledges the significance of the beach as an economic driver for the community at large, and is an appropriate return on the consistent, TDT collections generated within the 32561 geographic area – approximately 43% annually of total TDT revenues.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $250,000 (unrelated project)

Briefly discuss how last year's funds were used? Last year's funds were used to operate the complimentary Island trolley service for Pensacola Beach visitors. Providing operating dollars allowed SRIA to realign dollars within its operating budget to the capital improvement budget for purchasing 2 new replacement trolleys.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? The 2024 ridership counts are unavailable at this time as the trolley season is Memorial Day through Labor Day. However, as mentioned above, the TDT dollars enabled SRIA funding to be reallocated toward the capital investment of two new trolleys. The new trolleys have been ordered and are expected to be in service in late July 2024. The purchase of the trolleys will mitigate beach traffic and provide an alternative mode of beach transportation for the hundreds of thousands of visitors. Additional benefits of the trolley service include providing a fun and free "island" experience making visitors want to return and the promotion of all commercial venues on the Island which brings valuable sales tax dollars to the community.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? The funding will be used for Gulf-side Beach Nourishment to meet the 50/50 match required by the State. This decennial project provides erosion mitigation, protects infrastructure, enhances recreation, maintains the ecology, boosts tourism, and enhances climate resiliency. In 2023, Pensacola attracted 2.5 million visitors largely

because the of the beach, making Pensacola Beach the most significant economic driver of this community. Pensacola Beach, alone, consistently garners 43% of the TDT collections annually. Protecting the natural resource that is Pensacola Beach is paramount to a thriving Escambia County economy. Per data from Visit Pensacola, visitors to Escambia County save local residents $508 in county taxes per household every year. Additionally, tourism provides employment for Escambia County residents. If tourism declines, these employment opportunities shrink.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: N/A

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area: SRIA is the only agency planning for and providing gulf-side beach nourishment projects for Pensacola Beach. In advance of the major nourishment project, SRIA is funding a dune enhancement/planting project this fiscal year to the tune of $263,400 to further project the coastline and the nourishment investment that will soon be made. Additionally, SRIA along with Escambia County Natural Resources Management staff, have had discussions with the National Park Service to encourage federal nourishment and restoration projects outside of the 8-miles of the Escambia County/SRIA jurisdiction that would further advance the goal of protecting this pristine natural resource.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. SRIA is the only agency planning for and providing beach nourishment projects for Pensacola Beach through its contract coastal engineer. The contractor also provides beach monitoring services and completes the necessary, State-required reports for beach funding.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 0 %
- Percentage for direct programming costs: 100 %

If Escambia County funding can only fund a portion of your request, how will you offset the difference? The scope of the project would have to be reduced or the timeline for the nourishment would have to be pushed out. Pushing out the timeline jeopardizes the State funding that was just approved by the legislature and makes gulf-side properties more vulnerable to storms as the beach continues to erode.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: Gulf-side beach nourishment is anticipated to cost $30 million dollars. The Florida Department of Environmental Protection (FDEP), through its Beach Management Funding Assistance Program, typically matches 50% of nourishment and restoration projects similar to this. The SRIA's coastal engineering consultant indicates that the Pensacola Beach Restoration Project is high on the list of those to receive funding from this year's recently passed State budget which allocated $50 million towards beach management projects. Furthermore, the final legislative report from the Florida Shore & Beach Preservation Association indicated that even though local government funding requests exceeded $50M for FY 2024/25, FDEP programmatic staff assured Association representatives that there were enough unallocated funds to cover the full list. If this request is approved by the TDC, the ratio of funding would be as follows: 50% from FDEP, 27% ($8.1 million) from SRIA and 17% ($5 million) from TDC/TDT. The remaining 6% (approximately $2 million) would have to be found from a variety of sources in the FY26 budget cycle.

Is there a duplication of funding? Does your organization request funding from other local non-

profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. N/A

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY23	FY24	FY25	% Change
1. Advance shoreline width by ~50ft (*anticipated width)	259.1 feet wide	240 * feet wide	230 * feet wide	%
2. Boost tourism by 2%	2.5 million			%
3.				%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Add approximately 1.7M cubic yards of sand to the gulf-side beach front (Note: final cubic yards will actually be calculated at the end of the project which would be in FY26)	Sand will actually be added in FY26
2. Advance shoreline by ~50ft (Note: post-equilibration, 12-18 months after construction. Initial shoreline advance would be in the ~100ft. range.)	
3. Boost tourism by 2%	

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal

year."

Baseline for Goals	FY24
1. Add approximately 1.7M cubic yards of sand to the gulf-side beach front (project is done on approximately every 10 years)	0 cubic yards
2. Advance shoreline by ~50ft	0 increase
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources			
Programmatic Income			
County Funding/Direct Contribution			
County Funding by Other Source (a)			
City Funding			
Local Non-Profit Funding			
State Funding			
Federal Funding			
Memberships			
Investment Income			
Other Income (b) (SRIA lease fees allocated to beach nourishment)	1,000,000	1,600,000	2,000,000
Total Income	1,000,000	1,600,000	2,000,000

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _____

_____

_____

_____

_____

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. SRIA income is generated by commercial and residential lease fees. The total operating revenue for FY23 as reflected in the audit was $6,340,018. The total operating revenue budget for FY24 is $5,103,483.

*Note: The following expenses table is reflective of the full SRIA budget.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	13	13	
Salaries and Wages	961,088	1,004,337	
Employee Benefits	389,722	459,200	
Professional Services	214,950	291,800	
Contractual Services	1,067,412	1,176,736	
Travel Expenses	29,750	30,750	
Rentals and Leases			
Communication	20,900	20,900	
Postage and Freight	12,000		
Repair and Maintenance	22,500	22,500	
Printing and Binding	15,000	15,000	
Marketing and Promotion	225,000	225,000	
Fuel	600	600	
Supplies	21,250	21,250	
Event Expenses	366,000	424,500	
Capitalizable Assets for County Funding (a)			
Other Expenses (b)	678,820	713,545	
Total Expenses	4,024,992	4,328,496	
Net Income - (Revenue minus Expense)	625,433	804,987	

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. N/A

(b) Please explain any request listed in the "Other Expenses" line item. N/A

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Fiscal Year

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds?

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency's allocation please add those employees to this list by agency.

Name	Position	Salary
		$
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. The SRIA has cash on hand in the amount of $5,493,882.
6. Does your organization charge fees for services? If so, provide a list of fees charged. Yes, the SRIA charges fees for plan and project review services and event applications. Both are unrelated to the funding request for this nourishment project. Those fees are found in SRIA Board Policy 3.5 – Plans and Project Review Fee Schedule. A copy of that policy is available on-line at https://www.sria-fla.com/administration.
7. Does your organization require background checks from volunteers and staff? Yes

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: N/A

1. What is your agency's Strategic Plan? _____

2. How many jobs were created this year over last year by zip code? _____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

3. Was there any increase in membership for the local chambers? _____

4. What are your agency's statistics on business creation and minority businesses by zip code? _____

5. Can we reduce the taxpayer subsidy? _____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Leigh Davis

Leigh Davis
Name

Executive Director
Title

4/3/24
Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

SANTA ROSA ISLAND AUTHORITY

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶ LOCAL GOVERNMENT ENTITY

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

PO BOX 1208

Requester's name and address (optional)

6 City, state, and ZIP code

GULF BREEZE, FL 32562

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

5	9	–	6	0	0	1	7	8	5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person ▶** [signature] **Date ▶** 1/26/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

0000150 06/16/22

FLORIDA

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8012646145C-8	08/31/2022	08/31/2027	COUNTY GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

SANTA ROSA ISLAND AUTHORITY
1 VIA DE LUNA DR
PENSACOLA BEACH FL 32561-2088

RECEIVED
JUN 21 2022
SANTA ROSA ISLAND AUTHORITY

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

FLORIDA

Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Santa Rosa Island Authority

A Component Unit of Escambia County, Florida

FINANCIAL STATEMENTS

September 30, 2023



Table of Contents

REPORT

Independent Auditor's Report 1

FINANCIAL STATEMENTS

Statement of Net Position 4

Statement of Activities 6

Statement of Cash Flows 7

Notes to Financial Statements 9

SUPPLEMENTAL INFORMATION

Required Supplementary Information

Schedule of Changes in the Net OPEB Liability and Related Ratios (Last 10 Fiscal Years) 30

Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System (Last 10 Fiscal Years) 31

Schedule of Contributions – Florida Retirement System (Last 10 Fiscal Years) 32

Schedule of Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program (Last 10 Fiscal Years) 33

Schedule of Contributions – Health Insurance Subsidy Program (Last 10 Fiscal Years) 34

Notes to Required Supplementary Information 35

Other Information

Schedule of Operating Revenue and Expenses - Budget and Actual 36

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 37

Management Letter 39

Independent Accountant's Attestation Report on Compliance with Section 218.415 Florida Statutes 42

CRI CARR RIGGS & INGRAM
CPAs and Advisors

Carr, Riggs & Ingram, LLC
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2nd Floor
Fort Walton Beach, FL 32548

850.244.8395
850.243.5024 (fax)
CRIcpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola Beach, Florida

Opinion

We have audited the accompanying financial statements of the business-type activities of Santa Rosa Island Authority, a component unit of Escambia County, Florida, (hereinafter referred to as "Authority"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of September 30, 2023, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independence of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority'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 Authority'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in Net OPEB Liability and Related Ratios, Schedules of Proportionate Share of Net Pension Liability, and Schedules of Contributions, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted

of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

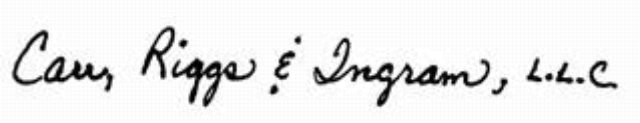
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The Schedule of Revenue and Expenses – Budget and Actual is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Revenue and Expenses – Budget and Actual is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Revenues and Expenses – Budget and Actual is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 16, 2024, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Authority's internal control over financial reporting and compliance.



CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 16, 2024

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Net Position

September 30,		**2023**
Assets		
Current assets		
Cash and cash equivalents	$	5,493,882
Accounts receivable, net of allowances for credit losses of $0		464,852
Unbilled receivables		62,846
Due from other governments		107,200
Prepaid expenses		45,726
Total current assets		6,174,506
Noncurrent assets		
Capital funds contingency - cash		5,621,089
Cash and cash equivalents - restricted		1,695,259
Investments - unrestricted		562,715
Capital assets, net		598,638
Total noncurrent assets		8,477,701
Deferred outflows of resources		
Other post-employment benefits		15,793
Pension		234,653
Total deferred outflows of resources		250,446
Total assets and deferred outflows of resources	$	14,902,653

(continued)

September 30,		**2023**
Liabilities		
Current liabilities		
Accounts payable	$	237,650
Accrued payroll		18,539
Other accrued liabilities		52,118
Total current liabilities		308,307
Noncurrent liabilities		
Compensated absences		150,154
Net pension liability		971,544
Obligation for other postemployment benefits		106,976
Total noncurrent liabilities		1,228,674
Total liabilities		1,536,981
Deferred inflows of resources		
Deferred revenue		208,390
Other post-employment benefits		25,678
Pension		149,018
Deferred consideration fees		497,781
Total deferred inflows of resources		880,867
Net position		
Net investment in capital assets		598,638
Restricted for island improvements - Portofino		1,435,446
Restricted for Quietwater restoration - BP		175,379
Restricted for other		84,519
Unrestricted		10,190,823
Total net position		12,484,805
Total liabilities, deferred inflows of resources, and net position	$	14,902,653

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Activities

For the year ended September 30,		**2023**
Operating revenue		
Lease fees		
Commercial	$	4,964,389
Residential		1,283,391
Interest income		10,392
Other operating revenue		81,846
Total operating revenue		6,340,018
Operating expenses		
Personal services		1,446,980
Contractual and professional services		799,000
Supplies		39,943
Utilities		46,556
Advertising and promotion		668,026
Capital outlay		712,172
Other operating expense		309,153
Total operating expenses before depreciation		4,021,830
Depreciation		56,380
Total operating expenses		4,078,210
Operating income		2,261,808
Non-operating revenue (expenses)		
Grant revenues		56,650
Grant project expenses		(113,300)
Payments to Escambia County - fire and rescue		(206,000)
Other income		(16,283)
Non-operating revenue (expenses), net		(278,933)
Change in net position		1,982,875
Net position, beginning of year		10,501,930
Net position, end of year	$	12,484,805

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Cash Flows

For the year ended September 30,		**2023**
Operating activities		
Cash received from lessees	$	6,297,684
Other operating receipts		81,846
Payments to vendors		(2,540,490)
Payments to employees		(1,439,741)
Net cash provided by operating activities		2,399,299
Noncapital financing activities		
Payments to Escambia County		(206,000)
Receipts for other non-operating revenues		(16,283)
Net cash provided (used) by noncapital financing activities		(222,283)
Capital and related financing activities		
Acquisition and construction of capital assets		(146,868)
Cash received from other governments		(26,050)
Payments for other non-operating expenses		(113,300)
Net cash provided (used) by capital and related financing activities		(286,218)
Investing activities		
Purchase of investments		(15,999)
Net cash provided (used) by investing activities		(15,999)
Net change in cash and cash equivalents		1,874,799
Cash and cash equivalents, beginning of year		10,935,431
Cash and cash equivalents, end of year	$	12,810,230

(continued)

For the year ended September 30,		**2023**
Reconciliation of operating income to net cash provided by operating activities		
Operating income	$	2,261,808
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation		56,380
Other postemployment benefit obligation		(877)
Pension		123,427
Changes in operating assets and liabilities:		
Accounts and unbilled receivables		39,512
Prepaid expenses		(1,145)
Accounts payable		(3,335)
Accrued payroll		(6,251)
Other accrued liabilities		7,406
Compensated absences		23,634
Deferred revenue		(87,572)
Deferred consideration fees		(13,688)
Net cash provided by operating activities	$	2,399,299
Cash reconciliation		
Cash and cash equivalents	$	5,493,882
Capital funds contingency - cash		5,621,089
Cash and cash equivalents - restricted		1,695,259
Cash and cash equivalents, end of year	$	12,810,230

The accompanying notes are an integral part of these financial statements.

NOTE 1: ORGANIZATION

The Santa Rosa Island Authority ("Authority"), exists pursuant to the provisions of Chapter 24500, Laws of Florida, Special Acts of 1947, as amended. The Authority is the governing body of a portion of Santa Rosa Island and consists of five members appointed by the Board of County Commissioners of Escambia County, and one member elected by the leaseholders of Santa Rosa Island. The Authority has been constituted a body corporate and an agency of Escambia County and, accordingly, meets the criteria of a component unit and will be included in the Basic Financial Statements of Escambia County, Florida.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Authority maintains its books and records under the accrual method of accounting. Under this method, revenue is recognized when earned rather than when received, and related expenses are recognized when they are incurred rather than when paid. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Authority classifies fund equity into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of fund equity consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same fund equity component as the unspent proceeds.

Restricted – This component of fund equity consists of constraints placed on fund equity imposed by creditors (such as through debt covenants), contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of fund equity consists of fund equity that does not meet the definition of "restricted" or "net investment in capital assets".

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Authority is accounted for as an enterprise fund. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Authority complies with generally accepted accounting principles (GAAP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Enterprise funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenue of the Authority are lease fees and related charges. Operating expenses of the Authority include personal services, contractual and professional services, supplies, utilities, advertising and promotion, capital outlay, other expenses and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Restricted Assets

Certain assets of the Authority are restricted for use by agreements with third-parties; therefore, they are not available to be used at management's discretion. These restrictions include assets restricted by outside parties for beach renourishment and certain capital improvements as further discussed in Note 7.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

General Budget Policies

Prior to the beginning of each fiscal year, the Executive Director submits an operating budget to the Authority Board. The budget includes proposed expenses necessary for operation of the Authority and estimated revenue available to finance those expenses. Once approved by the Authority Board, the budget is submitted for approval by the Board of County Commissioners of Escambia County. The legal level of budgetary control is by total expenditures. Any amendments that alter total expenditures must be approved by the Authority Board and the Board of County Commissioners of Escambia County. All appropriations lapse at year end.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The budget is prepared on a basis that differs from generally accepted accounting principles as follows:

A. The budget does not include a provision for depreciation expense or for gain or loss from disposal of capital assets.

B. The budget includes a provision for capital outlay, which is not included in the results of operations under generally accepted accounting principles, except for certain non-capital items expensed by the Authority. These non-capital items include dredging, renourishment and improvements to property not owned by the Authority.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Authority considers all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents, excluding investments in the Local Government Surplus Funds Trust Fund Investment Pool.

Capital Assets

Capital assets are defined by the Authority as assets with an initial/individual cost of more than $1,000 and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Upon being placed into service, property, plant and equipment of the Authority are depreciated using the straight-line method over the estimated useful lives. Estimated useful lives for financial reporting purposes are as follows: transportation equipment, maintenance equipment, office equipment and miscellaneous: 3 – 10 years; and buildings and shelters: 10 – 40 years.

Compensated Absences

It is the Authority's policy to permit employees to accumulate a limited amount of earned but unused annual leave and, for those employees who have achieved retirement age or are entitled under a negotiated contract, a limited amount of earned but unused sick leave. Accordingly, the Authority records an accrual for earned but unused annual leave and sick leave.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lease Fees

Lease fees, including consideration fees, are generally recognized as income over the lease term as it becomes due according to the provisions of the lease. Lease fees received but not yet earned according to the provisions of the lease are recorded as deferred revenue. The Authority has agreed to bill certain lease fees quarterly or monthly even though the full amount is due at the beginning of the renewal year. Amounts due from year-end through the lease renewal date are reflected as unbilled receivables on the accompanying Statement of Net Position.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The items that qualify for reporting in this category are the items related to the pension and OPEB amounts reported in the Statement of Net Position. The deferred outflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has four items, deferred revenue, deferred consideration fees, and pension and OPEB amounts, which qualify for reporting in this category. Deferred revenue and deferred consideration fees result from the collection of revenues in advance of the year for which they are due. The deferred inflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

Other Post-Employment Benefits

The Authority utilizes uniform reporting standards for other postemployment benefit (OPEB) expense and related liabilities, note disclosures, and required supplementary information (RSI) in annual financial reports of governmental entities. See Note 11 for a description of the OPEB expenses and liabilities.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, February 16, 2024. See Note 14 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements

The GASB has recently issued several accounting pronouncements, including Statement No. 91, *Conduit Debt Obligations*; Statement No. 93, *Replacement of Interbank Offered Rates*; and State No. 96, *Subscription-Based Information Technology Arrangements*. The Authority did not experience any significant impacts to its financial reporting as a result of implementing these Statements.

The GASB has issued statements that will become effective in future years, including Statement No. 100, *Accounting Changes and Error Corrections* and Statement No. 101, *Compensated Absences*. The Authority is evaluating the requirements of the above statements and the impact, if any, on its financial reporting.

NOTE 3: CASH AND INVESTMENTS

The Authority maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all of the Authority's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40*, Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3).*

The Authority is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others direct obligations of the U.S. Treasury; the Local Government Surplus Funds Trust Fund as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

In accordance with GAAP, certificate of deposits are considered a nonparticipating interest-earning investment contract and is appropriately reported in the financial statements at cost. The following is a summary of the Authority's investments:

September 30,	**2023**	**Credit Risk**	**Maturities**
Certificate of deposit	$ 562,715	not rated	03/20/24

NOTE 3: CASH AND INVESTMENTS (Continued)

Concentration risk – The Authority places no limit on the amount the Authority may invest in any one issuer.

Interest rate risk –The Authority does not have a formal policy for addressing interest rate risk; however, investments are made with discretion to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The Authority manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield rates.

Custodial credit risk – For an investment, custodial credit risk is the risk that the Authority will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The Authority has no formal policy for custodial risk. None of the investments listed above are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

NOTE 4: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2023:

September 30,	**2022**	**Additions**	**Transfers and Retirements**	**2023**
Other capital assets:				
Buildings	$ 1,064,609	$ -	$ -	$ 1,064,609
Other improvements	71,214	63,670	-	134,884
Equipment	210,767	83,198	(9,849)	284,116
Total other capital assets	1,346,590	146,868	(9,849)	1,483,609
Less accumulated depreciation for:				
Buildings	(639,935)	(22,126)	-	(662,061)
Other improvements	(26,703)	(5,706)	-	(32,409)
Equipment	(171,802)	(28,548)	9,849	(190,501)
Total other capital assets	(838,440)	(56,380)	9,849	(884,971)
Total capital assets, net	$ 508,150	$ 90,488	$ -	$ 598,638

NOTE 5: LONG-TERM LIABILITIES

The Authority has a compensated absence liability for unpaid leave.

Changes in long-term liabilities were as follows:

September 30,	2022	Additions	Reductions	2023	Amount Due Within One Year
Compensated absences	$ 126,520	$ 23,634	$ -	$ 150,154	$ -
	$ 126,520	$ 23,634	$ -	$ 150,154	$ -

NOTE 6: LEASING ACTIVITIES

Substantially all of the Authority's revenue is derived from leasing activities. The Authority leases the land of Santa Rosa Island to residents and businesses on the Island but does not convey ownership. The Authority's policy is to report all leases as operating leases since the land of the island is not recorded as an asset on the financial statements and the leases do not meet the criteria of a capital lease.

Most residential and many commercial leases are for a period of 99 years. Many of these 99-year leases have options to renew for another 99-year term. Some leases, particularly those for restaurants and concessions, are generally for a shorter period. Each lease provides that any construction on the premises must be performed within an established length of time, and detailed plans and specifications must be approved by the Authority before a building permit is issued. Failure to pay any rentals due or failure to comply with any other covenants of the lease constitutes a violation under the terms of the lease and the Authority may repossess the land and the improvements after required notice if the lessee fails to correct the default.

Certain leases have a provision that allows for an increase in minimum lease fees every five years in proportion to the consumer price index (CPI). In 2021, the Authority's Board approved a total increase of 7.7% for the lease years from 2021 – 2025. The Authority implemented increases of 1.7% in 2022 and 2% in 2023, and anticipated increases are as follows: 2024-2025: 2% each year.

NOTE 6: LEASING ACTIVITIES (Continued)

The following is a schedule of estimated future minimum rentals to be received under these leases for the periods ending September 30.

2024	$ 2,200,107
2025	2,252,328
2026	2,252,328
2027	2,252,328
2028	2,252,328

The following is a schedule of the number of residential and commercial leaseholders as of:

September 30,	2023
Residential	3,889
Commerical	149

NOTE 7: RESTRICTED NET POSITION

Restricted net position is comprised of two primary components: Portofino island improvement funds and certain claim proceeds related to the BP oil spill. The Portofino restricted funds are derived from a portion of the Portofino lease and must be used for future Island improvements. As of September 30, 2023, the restricted Portofino funds equal $1,435,446.

In addition, the Authority also considers certain funds received from BP in prior years relating to the Deepwater Horizon Oil Spill as restricted for the restoration of the Quietwater Beach area. These amounts total $175,379 at September 30, 2023.

The Authority also has certain funds set aside for maintaining Sabine Park and Morgan Park, including paying mitigation expenses. The other restricted balances totaled $47,488 and $37,031 at September 30, 2023 for Sabine Park and Morgan Park, respectively.

In addition to restricted net position, the Authority has also designated certain unrestricted net asset amounts for future contingencies and beach renourishment. These amounts total $5,621,089 as of September 30, 2023 and are included in unrestricted net position on the accompanying Statement of Net Position. At September 30, 2023, the Authority's unrestricted, undesignated net position totals approximately $4.6 million.

NOTE 8: RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority has established a self-insurance program to cover its risk of loss related to general liability claims and natural disasters. As of September 30, 2023, the Authority has set aside $1,121,089 in contingency funds to cover any claims that may be filed or other emergencies for which cash flow, particularly in off-seasons, might not be sufficient to cover. This amount is included in the designated net position amount identified in Note 7.

The sovereign immunity limits of the State of Florida restrict general liability claims to $100,000. General liability claims above $100,000 would have to be approved by the State Legislature. The Authority participates in the Escambia County self-insurance program to cover its risks of loss related to workers' compensation claims. The Authority pays an annual premium to the program for its coverage. Details of this self-insurance program can be found in the Escambia County, Florida Comprehensive Annual Financial Report. The Authority continues to carry commercial insurance for risks of loss, including property insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9: FEDERAL AND STATE GRANT PROJECTS

The Authority has entered into various grant agreements with the Federal Emergency Management Agency to fund the elevation of certain properties on Santa Rosa Island. The total of the award agreements approximates $3.3 million. During 2023, the Authority did not incur any expenses related to this program. However, the Authority did receive funds from the State totaling $48,800 to reimburse homeowners for construction expenses paid directly by the homeowners. No revenue or expenses was recognized in the current year related to this transaction.

The Authority has been awarded grant funds from the State of Florida for beach re-nourishment and restoration. The maximum amount to be received under the three grants is $414,500. The grants require a match of $414,500. During 2023, the Authority incurred approximately $113,300 of expenses related to this program, of which 50% was paid back to the Authority by the State.

Revenue recognized under these federal and state grants totaled $56,650 for the year ended September 30, 2023.

NOTE 10: PENSION PLAN

Essentially all regular employees of the Authority are covered by the Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program.

NOTE 10: PENSION PLAN (Continued)

Plan Descriptions, Membership and Plan Benefits, and Contribution Requirements

Plan Descriptions

The Florida Retirement System (FRS) is a cost-sharing, multiple-employer retirement system. The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan, and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan (INV). Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

The FRS, HIS, and INV are administered by the Florida Department of Management Services, Division of Retirement. Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code. The Florida Legislature has the authority to establish and amend retirement legislation and related bills of significance to members of the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

The FRS, HIS, and INV financial information is included in the Florida Retirement System (System) Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report (ACFR). The System ACFR, including audited financial information to support the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, are available online at http://www.dms.myflorida.com/workforce_operations/retirement/publications.

The System ACFR and actuarial reports may also be obtained by contacting the Division of Retirement by mail or phone at:

Division of Management Services
Division of Retirement
Bureau of Research and Member Contributions
P.O. Box 9000
Tallahassee, FL 32315-9000
850-907-6500 or toll-free 844-377-1888

NOTE 10: PENSION PLAN (Continued)

Membership and Plan Benefits - FRS

The FRS has several classes of membership applicable to the Authority, including regular class, senior management and DROP. Employees enrolled in the FRS prior to July 1, 2011, vest at six years of creditable service and are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. Employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service and are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Retirees receive a lifetime pension benefit with joint and survivor payment options. The FRS also includes an early retirement provision, but imposes a penalty for each year a member retires before the normal retirement date. Benefits are computed on the basis of age, average final compensation, creditable years of service, and accrual value by membership class.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

A DROP was established effective July 1, 1998, subject to provisions of Section 121.091, Florida Statutes. It permits employees eligible for normal retirement under the FRS to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Membership and Plan Benefits - HIS

HIS membership is available to all members within the FRS plan. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a State administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

NOTE 10: PENSION PLAN (Continued)

Contribution Requirements

Employer contributions rates are actuarially recommended but set, and may be amended, by the Florida Legislature. These rates are a percentage of covered payroll. The FRS and HIS contribution rates were as follows:

	Employee Required Contribution	Employer Required Contribution	Total Required Contribution
Regular employees:			
October 1, 2022 through June 30, 2023	3.00%	11.91%	14.91%
July 1, 2023 through September 30, 2023	3.00%	13.57%	16.57%
Employees in the Deferred Retirement Option Program (DROP):			
October 1, 2022 through June 30, 2023	n/a	18.60%	18.60%
July 1, 2023 through September 30, 2023	n/a	21.13%	21.13%
Senior Management Service Class (SMSC):			
October 1, 2022 through June 30, 2023	3.00%	31.57%	34.57%
July 1, 2023 through September 30, 2023	3.00%	34.52%	37.52%

Employer rates include 1.66 percent for the HIS program. In addition, regular employees are required to contribute an amount equal to 3% of their salary as retirement contributions. Members participating in the DROP are not required to make 3 percent contributions. The Authority's contributions to the Plan totaled $128,965 for the year ended September 30, 2023.

FRS and HIS Significant Assumptions and Rate of Return

Basis of Accounting

Information about the FRS and HIS assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position can be found in the System ACFR. The System ACFR is available online or can be obtained as mentioned previously The FRS and HIS fiduciary net position and additions to/deductions from the fiduciary net position have been determined based on the System's records, which utilize the flow of economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refund of employee contributions) are recognized when due and payable. Investments are reported at fair value. Contributions are recognized as revenue when due, pursuant to statutory and contractual requirements. There have been no significant changes since the publication of the System ACFR.

NOTE 10: PENSION PLAN (Continued)

Actuarial Methods and Assumptions

The FRS Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section 216.136(10), Florida Statutes. The division determines the assumptions in the valuations for GASB 67 reporting purposes. The FRS Pension Plan's GASB 67 valuation is performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2019 for the period July 1, 2013 through June 30, 2018. Because the HIS is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and long-term expected rate of return used for FRS investments is 6.7%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 3.65% was used to determine its total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both the FRS Pension Plan and the HIS Program were based on the PUB-2010 base table (refer to the valuation reports for more information).

As of June 30, 2023, the municipal rate used by HIS increased from 3.54 percent to 3.65 percent. In addition, Chapter 2023-193, Laws of Florida (Senate Bill 7024), increased the level of monthly benefits from $5 times years of service to $7.50, with an increased minimum of $45 and maximum of $225. This change applies to all years of service for both members currently receiving benefits and members not yet receiving benefits.

Long-Term Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2023 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's Capital Markets assumption team and Aon Hewitt Investment Consulting. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

NOTE 10: PENSION PLAN (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Annual Arithmetic Return
Cash	1.00%	2.9%
Fixed Income	19.80%	4.5%
Global Equity	54.00%	8.7%
Real Estate (Property)	10.30%	7.6%
Private Equity	11.10%	11.9%
Strategic Investments	3.80%	6.3%
Total	100.00%	

The HIS is essentially funded on a pay-as-you-go basis. As such, there is no assumption for a long-term expected rate of return on a portfolio, no assumptions for cash flows into and out of the plan, or assumed asset allocation.

District's Share of Net Pension Liability

Employers participating in the FRS and HIS were provided pension allocation schedules for use in recording their proportionate share of the FRS and HIS net pension liability (NPL), deferred outflows of resources, deferred inflows of resources, and pension expense at measurement date June 30, 2023. The underlying financial information used to prepare the pension allocation schedules is based on the same basis as mentioned previously.

At September 30, 2023, the Authority reported a liability of $971,544 for its proportionate share of the net pension liability of the FRS and HIS. The net pension liability was measured as of June 30, 2023, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023.

The Authority's proportionate share was calculated using the retirement contributions for employees that were members of the FRS and HIS during the measurement year ended June 30, 2023. The aggregate employer contribution amounts for the fiscal year ended June 30, 2023, in the pension allocation schedules agree to the total employer contribution amounts reported in the System ACFR.

For the year ended September 30, 2023, the Authority recognized pension expense of $144,673 related to the FRS and $107,719 related to the HIS.

NOTE 10: PENSION PLAN (Continued)

At September 30, 2023, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

September 30, 2023

	FRS		HIS	
Description	**Def Outflows**	**Def Inflows**	**Def Outflows**	**Def Inflows**
Differences between expected and actual experience	$ 59,903	$ -	$ 4,883	$ 783
Changes of assumptions	41,590	-	8,769	28,903
Net difference between projected and actual investment earnings	26,645	-	172	-
Changes in proportion	52,801	107,097	13,809	12,235
Authority contributions subsequent to the measurement date	21,592	-	4,489	-
Total	$ 202,531	$ 107,097	$ 32,122	$ 41,921

Deferred outflows of resources of $26,081 are reported by the Authority for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2023. Deferred outflows of resources of $22,672 for the year ended September 30, 2022, were recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2023.

Other amounts reported as deferred outflows of resources and inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending September 30,	**FRS**	**HIS**	**Net**
2024	$ 6,952	$ (5,014)	$ 1,938
2025	(18,386)	(387)	(18,773)
2026	90,703	(1,895)	88,808
2027	(6,509)	(4,815)	(11,324)
2028	1,082	(2,252)	(1,170)
Thereafter	-	75	75

NOTE 10: PENSION PLAN (Continued)

The following table presents information on the Authority's proportionate share of the FRS and HIS.

	FRS	HIS	Total
Proportionate Share of Net Pension:			
September 30, 2023	$ 638,001	$ 333,543	$ 971,544
Authority's proportion at September 30, 2023	0.001601%	0.002100%	

Discount Rate Sensitivity Analysis

The following tables demonstrate the sensitivity of the Authority's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact if the discount rate was 1 percent higher or 1 percent lower than the current discount rate at September 30, 2023.

FRS Net Pension Liability			HIS Net Pension Liability		
1% Decrease	Current Discount Rate	1% Increase	1% Decrease	Current Discount Rate	1% Increase
5.70%	6.70%	7.70%	2.65%	3.65%	4.65%
$ 1,089,835	$ 638,001	$ 259,987	$ 380,521	$ 333,543	$ 294,602

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS

Plan Description: The Authority participates in the benefit plans and programs of Escambia County, Florida (the "County"). Pursuant to Section 112.0801 Florida Statutes, the Authority is required to provide eligible retirees (as defined in the County's pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. Eligible retirees must be drawing an immediate benefit from their respective pension plan and be enrolled in medical coverage prior to retirement. Surviving spouses of participants are allowed access to the Plan but must pay the full premium. Benefit provisions for the Plan were established by the County's Board of Directors and may only be amended by the County's Board of Directors. The County does not issue stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the County's basic financial statements.

Funding Policy: The Authority is funding the post employee benefits on a pay-as-you-go basis. Contribution rates for the Plan are established by the County annually. For the fiscal year ended September 30, 2023, the Authority contributed approximately $5,000. Blended premium rates for active and retired employees combined provide an implicit subsidy for retirees because on actual basis, their current and future claims are expected to result in higher costs to the Plan than those of active employees. The current year contribution represents an estimate of this implied subsidy.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Plan Membership: At October 1, 2023, OPEB membership consisted of the following:

	SRIA
Inactive members currently receiving benefits	11
Active members	7
Total	18

The Authority's covered payroll constituted approximately 0.72%, for the year ended September 30, 2023 of the total payroll costs for all entities included in the actuarial calculation. Accordingly, the County has allocated approximately 0.72% of the actuarially calculated amounts to the Authority in fiscal year 2023.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the September 30, 2023 actuarial assumptions and other inputs, applied to all period in the measurement, unless otherwise specified:

Inflation	2.25 percent
Salary increases	3.40 percent to 7.80 percent, including inflation
Discount rate	4.40 percent
Health care cost trend rates	Getzen Model, with trend starting at 6.00% for 2022 and gradually decreasing to an ultimate trend of 3.75%

The discount rate was based on an index rate for 20 year tax-exempt general obligation municipal bonds with an average AA credit rating or higher.

Mortality rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018. They are based on the results of a stateside experience study covering the period 2013 through 2018.

At September 30, 2023, the Authority reported a net OPEB liability of $106,976. The GASB 75 information has been provided as of the September 30, 2021 measurement date.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The change in net OPEB liability for the year ended September 30, 2023 is as follows:

	Increase (Decrease) Net OPEB Liability Liability
Balance as of September 30, 2022	$ 122,548
Changes for the year:	
Service cost	4,602
Interest	2,121
Changes in assumptions	(17,266)
Benefit payments	(5,029)
Net Change in OPEB	(15,572)
Balance as of September 30, 2023	$ 106,976

Changes in assumptions and other inputs reflect a change in the discount rate from 2.19% as of September 30, 2022 to 4.40% as of September 30, 2023. The methods, assumptions, and participant data used are detailed in the actuarial valuation report the fiscal year ended September 30, 2021. These calculations are based in the Entry Age Normal cost method required by GASB 75.

Sensitivity of the Net OPEB Liability: The following table represents the Authority's total and net OPEB liability calculated using the discount rate of 4.40%, as well as what the Authority's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.40%) or one percentage point higher (5.40%) than the current rate:

	1% Decrease (3.40%)	Discount Rate (4.40%)	1% Increase (5.40%)
Net OPEB liability	$ 116,677	$ 106,976	$ 98,446

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The following table represents the Authority's total and net OPEB liability calculated using the health care cost trend rate of 6.00% decreasing to 3.75%, as well as what the Authority's net OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower (5.00% decreasing to 2.75%) or one percentage point higher (7.00% decreasing to 4.75%) than the current rate:

	1% Decrease (5.00% decreasing to 2.75%)	Healthcare Cost Trend (6.00% decreasing to 3.75%)	1% Increase (7.00% decreasing to 4.75%)
Net OPEB liability	$ 99,769	$ 106,976	$ 115,522

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended September 30, 2023, the Authority recognized OPEB expense of $3,600.

In addition, the Authority reported deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 8,266
Changes in assumptions and other inputs	10,757	17,412
Estimated benefits paid after the measurement date	5,036	-
Total	$ 15,793	$ 25,678

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The deferred outflows of resources related to OPEB, totaling $5,036 resulting from Authority contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the fiscal year ending September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

Fiscal Year Ending September 30,	
2024	$ (3,086)
2024	(2,873)
2026	(2,486)
2027	(1,358)
2028	(1,413)
Thereafter	(3,705)

NOTE 12: RELATED PARTY TRANSACTIONS

The Authority reimburses Escambia County for Pensacola Beach trolley services, which totaled $225,891 for the year ended September 30, 2023. In addition, the Authority pays Escambia County for its employees' workers' compensation insurance and health and life insurance. During the year ended September 30, 2023, the Authority expended $1,367 for workers' compensation insurance and $158,731 for health and life insurance. The Authority also reimbursed the County $206,000 for fire and rescue services during the year ended September 30, 2023. There were no amounts due to the County at September 30, 2023.

NOTE 13: COMMITMENTS AND CONTINGENCIES

Grants Contingencies

The Authority has received federal and state financial assistance for costs related to capital improvements and disaster assistance on Santa Rosa Island. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Authority. In the opinion of management, any such claims should not have a material adverse effect on the financial statements.

NOTE 13: COMMITMENTS AND CONTINGENCIES (Continued)

Windstorm

The insurance policy for windstorm coverage includes a deductible amount for named hurricane storms estimated at approximately $62,000. In addition, the Authority's windstorm policy is underwritten by the State of Florida's Citizens Property Insurance Corporation (Citizens). In the event Citizens incurs a deficit that exceeds the amount collected via regular premiums, an emergency assessment may be levied. The Authority may be required to pay substantially more in insurance premiums relating to the year for which the emergency assessment is levied.

Litigation

The Authority is involved in various lawsuits and claims incidental to the normal course of its operations. In the opinion of management, the ultimate liability, if any, resulting from such litigation will not materially affect the financial position or results of operations of the Authority.

NOTE 14: SUBSEQUENT EVENTS

In November 2023, the Board approved the purchase of two gasoline-powered trolleys totaling $475,284.

In January 2024, the Board approved a bid totaling $263,396 from a local vendor for the dune enhancement project.

SUPPLEMENTARY INFORMATION

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Changes in the Net OPEB Liability and Related Ratios
(Last 10 Fiscal Years)

September 30,	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Total OPEB Liability:						
Service cost	$ 4,602	$ 4,855	$ 4,235	$ 4,966	$ 4,907	$ 5,051
Interest	2,121	2,416	2,473	3,628	3,195	2,814
Difference between expected and actual experience	-	(8,558)	-	(6,024)	-	-
Changes of assumptions and other inputs	(17,266)	14,927	1,327	(1,834)	(2,654)	(3,243)
Benefit payments	(5,029)	(5,511)	(4,819)	(4,755)	(4,358)	(3,565)
Net change in total OPEB liability	(15,572)	8,129	3,216	(4,019)	1,090	1,057
Total OPEB liability, beginning	122,548	114,419	111,203	115,222	114,132	113,075
Total OPEB liability, ending	$ 106,976	$ 122,548	$ 114,419	$ 111,203	$ 115,222	$ 114,132
Covered employee payroll	$ 788,566	$ 698,414	$ 698,414	$ 734,288	$ 665,479	$ 665,279
Net OPEB liability as a percentage of covered employee payroll	13.57%	17.55%	16.38%	15.14%	17.31%	17.16%

Note: Data was unavailable prior to 2018.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System (Last 10 Fiscal Years)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Authority's proportion of the net pension liability (asset)	0.001601%	0.001711%	0.002135%	0.001797%	0.001892%	0.001833%	0.001811%	0.002740%	0.004716%	0.004534%
Authority's proportionate share of the net pension liability (asset)	$ 638,001	$ 636,661	$ 161,262	$ 779,064	$ 651,585	$ 552,053	$ 535,669	$ 691,797	$ 609,193	$ 276,640
Authority's covered - employee payroll	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563	$ 1,641,364
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	96.20%	96.20%	20.10%	117.46%	96.82%	86.87%	87.58%	98.73%	36.23%	16.85%
FRS Plan fiduciary net position as a percentage of the total pension liability	82.38%	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Florida Retirement System (Last 10 Fiscal Years)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 110,990	$ 89,445	$ 84,273	$ 69,448	$ 62,386	$ 61,341	$ 47,790	$ 60,147	$ 122,187	$ 113,898
Contributions in relation to the contractually required contribution	$ 110,990	89,445	84,273	69,448	62,386	61,341	47,790	60,147	122,187	113,898
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563	$ 1,641,364
Contributions as a percentage of covered-employee payroll	16.7%	13.5%	10.5%	10.5%	9.3%	9.7%	7.8%	8.6%	7.3%	6.9%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Authority's proportion of the net pension liability (asset)	0.002100%	0.002044%	0.002094%	0.001974%	0.002070%	0.002027%	0.002066%	0.003198%	0.005492%	0.005467%
Authority's proportionate share of the net pension liability (asset)	$ 333,543	$ 216,519	$ 256,871	$ 241,000	$ 231,642	$ 214,524	$ 220,892	$ 372,749	$ 560,130	$ 511,138
Authority's covered - employee payroll	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563	$ 1,641,364
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	50.3%	32.7%	32.0%	36.3%	34.4%	33.8%	36.1%	53.2%	33.3%	31.1%
FRS Plan fiduciary net position as a percentage of the total pension liability	4.12%	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 17,975	$ 16,210	$ 16,774	$ 16,929	$ 15,691	$ 16,266	$ 13,538	$ 17,829	$ 25,197	$ 25,197
Contributions in relation to the contractually required contribution	$ 17,975	16,210	16,774	16,929	15,691	16,266	13,538	17,829	25,197	25,197
Contribution deficiency (excess)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563	$ 1,641,364
Contributions as a percentage of covered-employee payroll	2.7%	2.4%	2.1%	2.6%	2.3%	2.6%	2.2%	2.5%	1.5%	1.5%

NOTE 1: OPEB PLAN

The actuarial methods and assumptions used to calculate the total OPEB liability are described in Note 11 to the financial statements.

The net OPEB liability amount presented for each fiscal year was determined as of September 30 measurement date prior to the fiscal year-end.

The schedule is intended to present ten years of data. Additional years of data will be presented as they become available.

The Authority has not presented a Schedule of Contributions since an actuarially determined contribution has not been calculated and there is no contractually or statutorily determined contribution applicable to the Authority.

NOTE 2: PENSION PLAN

The actuarial methods and assumptions used to calculate the total pension liability (asset) are described in Note 10 to the financial statements.

The net pension liability amounts presented for each fiscal year were determined as of the June 30 measurement date prior to the fiscal year-end.

HIS: The discount rate was modified to reflect the change in the value of the municipal bond index between GASB measurement dates. .

Chapter 2023-193, Laws of Florida (Senate Bill 7024), increased the level of monthly benefits from $5 times years of service to $7.50, with an increased minimum of $45 and a maximum of $225. This change applies to all years of service for both members currently receiving benefits and members not yet receiving benefits.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Operating Revenue and Expenses – Budget and Actual

For the year ended September 30, **2023**

	Actual (GAAP Basis)	Adjustment to Budgetary Basis	Actual (Budgetary Basis)	Budget	Variance Favorable (Unfavorable)
Operating revenue					
Lease fees					
Commercial	$ 4,964,389	$ -	$ 4,964,389	$ 3,256,737	$ 1,707,652
Residential	1,283,391	-	1,283,391	1,363,688	(80,297)
Interest income	10,392	-	10,392	-	10,392
Other operating revenue	81,846	-	81,846	-	81,846
Total operating revenue	6,340,018	-	6,340,018	4,620,425	1,719,593
Operating expenses					
Personal services	1,446,980	-	1,446,980	1,654,385	207,405
Contractual and professional services	799,000	-	799,000	926,362	127,362
Supplies	39,943	-	39,943	46,685	6,742
Utilities	46,556	-	46,556	57,520	10,964
Advertising and promotion	668,026	-	668,026	721,750	53,724
Capital outlay	712,172	146,868	859,040	1,478,500	619,460
Other operating expense	309,153	-	309,153	412,290	103,137
Total operating expenses before depreciation	4,021,830	146,868	4,168,698	5,297,492	1,128,794
Depreciation	56,380	(56,380)	-	-	-
Total operating expenses	4,078,210	90,488	4,168,698	5,297,492	1,128,794
Operating income (loss)	2,261,808	(90,488)	2,171,320	(677,067)	2,848,387
Non-operating revenue (expenses)					
Grant revenues	56,650	-	56,650	-	56,650
Grant project expenses	(113,300)	-	(113,300)	(1,000,000)	886,700
Payments to Escambia County - fire and rescue	(206,000)	-	(206,000)	(206,000)	-
Other income	(16,283)	-	(16,283)	30,000	(46,283)
Net non-operating revenue (expenses)	(278,933)	-	(278,933)	(1,176,000)	897,067
Change in net position	$ 1,982,875	$ (90,488)	$ 1,892,387	$ (1,853,067)	$ 3,745,454

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Santa Rosa Island Authority
Pensacola Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Santa Rosa Island Authority (hereinafter referred to as the "Authority"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 16, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 16, 2024

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MANAGEMENT LETTER

To the Board of Directors and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

Report on the Financial Statements

We have audited the financial statements of the Santa Rosa Island Authority ("Authority") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated February 16, 2024

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 16, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the Authority met one or more conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Authority did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Authority. It is management's responsibility to monitor Authority's financial condition, and our financial condition assessment was based in part on representation made by management and review of financial information provided by same.

Section 10.554(1)(i)2, Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Santa Rosa Island Authority reported:

a. The total number of authority employees compensated in the last pay period of the authority's fiscal year as 13.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the authority's fiscal year as 0.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $872,489.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $0
e. Each construction project with a total cost of at least $65,000 approved by the Authority that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
    - Baby Beach/Sharp Point Nourishment and Drainage Improvements Project - $456,698.
f. The Authority did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 16, 2024

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INDEPENDENT ACCOUNTANT'S REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

We have examined Santa Rosa Island Authority's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2023. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standard require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the specified requirement referenced above. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

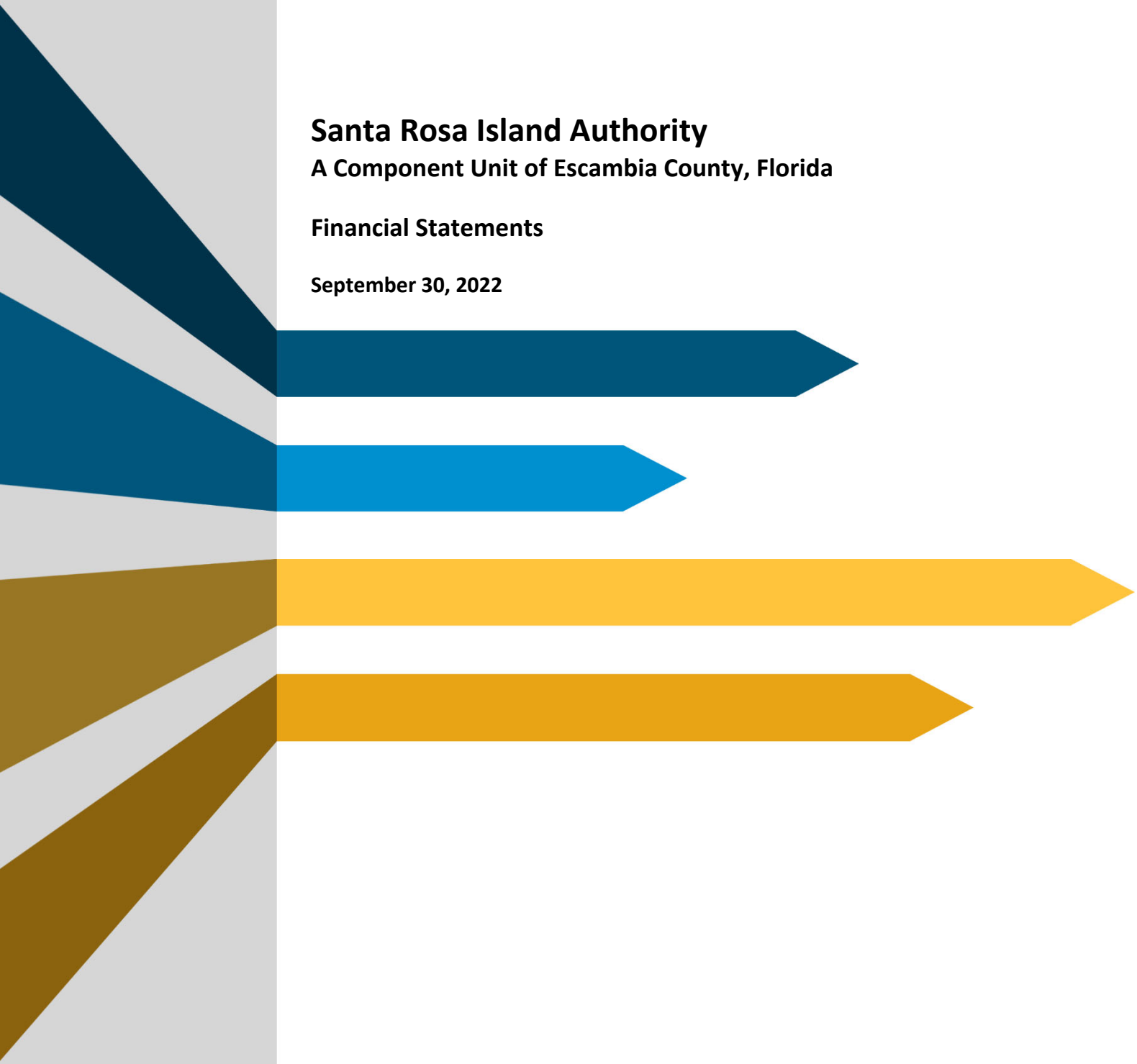
Miramar Beach, Florida
February 16, 2024

Santa Rosa Island Authority

A Component Unit of Escambia County, Florida

Financial Statements

September 30, 2022



Santa Rosa Island Authority
Table of Contents
September 30, 2022

REPORT

Independent Auditors' Report 1

FINANCIAL STATEMENTS

Statement of Net Position 4

Statement of Activities 6

Statement of Cash Flows 7

Notes to Financial Statements 9

SUPPLEMENTAL INFORMATION

Required Supplementary Information

Schedule of Changes in the Net OPEB Liability and Related Ratios (Last 10 Fiscal Years) 30

Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System (Last 10 Fiscal Years) 31

Schedule of Contributions – Florida Retirement System (Last 10 Fiscal Years) 32

Schedule of Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program (Last 10 Fiscal Years) 33

Schedule of Contributions – Health Insurance Subsidy Program (Last 10 Fiscal Years) 34

Notes to Required Supplementary Information 35

Other Information

Schedule of Revenue and Expenses - Budget and Actual 36

Independent Auditors' 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* 37

Management Letter 40

Independent Accountants' Attestation Report on Compliance with Section 218.415 Florida Statutes 43

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INDEPENDENT AUDITORS' REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

Opinions

We have audited the accompanying financial statements of the business-type activities of Santa Rosa Island Authority, a component unit of Escambia County, Florida, (hereinafter referred to as "Authority"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of September 30, 2022, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Financial Statements section of our report. We are required to be independence of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority'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 Authority'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in Net OPEB Liability and Related Ratios, Schedules of Proportionate Share of Net Pension Liability, and Schedules of Contributions, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted

of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

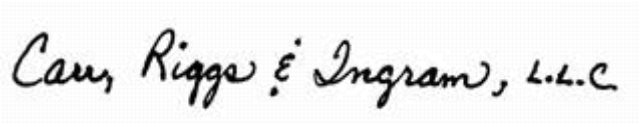
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The Schedule of Revenue and Expenses – Budget and Actual is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Revenue and Expenses – Budget and Actual is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Revenues and Expenses – Budget and Actual is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 17, 2023, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Authority's internal control over financial reporting and compliance.



CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 17, 2023

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Net Position

September 30,		**2022**
Assets		
Current assets		
Cash and cash equivalents	$	3,888,520
Accounts receivable, net		504,364
Unbilled receivables		62,846
Due from other governments		24,500
Prepaid expenses		44,581
Total current assets		4,524,811
Noncurrent assets		
Capital funds contingency - cash		5,301,917
Cash and cash equivalents - restricted		1,744,994
Investments - unrestricted		546,716
Capital assets, net		508,150
Total noncurrent assets		8,101,777
Deferred outflows of resources		
Other post-employment benefits		19,750
Pension		277,702
Total deferred outflows of resources		297,452
Total assets and deferred outflows of resources	$	12,924,040

(continued)

September 30,		**2022**
Liabilities		
Current liabilities		
Accounts payable	$	240,985
Accrued payroll		24,790
Other accrued liabilities		44,712
Total current liabilities		310,487
Noncurrent liabilities		
Compensated absences		126,520
Net pension liability		853,180
Obligation for other postemployment benefits		122,548
Total noncurrent liabilities		1,102,248
Total liabilities		1,412,735
Deferred inflows of resources		
Deferred revenue		295,962
Other post-employment benefits		14,940
Pension		187,004
Deferred consideration fees		511,469
Total deferred inflows of resources		1,009,375
Net position		
Net investment in capital assets		508,150
Restricted for island improvements - Portofino		1,476,870
Restricted for Quietwater restoration - BP		175,379
Restricted for other		43,647
Unrestricted		8,297,884
Total net position		10,501,930
Total liabilities, deferred inflows of resources, and net position	$	12,924,040

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Activities

For the year ended September 30,		**2022**
Operating revenue		
Lease fees		
Commercial	$	4,836,581
Residential		1,196,254
Interest income		11,790
Other operating revenue		153,558
Total operating revenue		6,198,183
Operating expenses		
Personal services		1,312,741
Contractual and professional services		414,753
Supplies		14,490
Utilities		42,767
Advertising and promotion		739,333
Capital outlay		402,612
Other operating expense		314,138
Total operating expenses before depreciation		3,240,834
Depreciation		46,334
Total operating expenses		3,287,168
Operating income		2,911,015
Non-operating revenue (expenses)		
Grant revenues		185,944
Grant project expenses		(212,594)
Payments to Escambia County - fire and rescue		(206,000)
Other income		84,103
Non-operating revenue (expenses), net		(148,547)
Change in net position		2,762,468
Net position, beginning of year		7,739,462
Net position, end of year	$	10,501,930

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Cash Flows

For the year ended September 30,		**2022**
Operating activities		
Cash received from lessees	$	5,905,449
Other operating receipts		153,558
Payments to vendors		(2,029,183)
Payments to employees		(1,239,178)
Net cash provided by operating activities		2,790,646
Noncapital financing activities		
Payments to Escambia County		(206,000)
Receipts for other non-operating revenues		84,103
Net cash provided (used) by noncapital financing activities		(121,897)
Capital and related financing activities		
Cash received from other governments		325,299
Payments for other non-operating expenses		(298,083)
Net cash provided (used) by capital and related financing activities		27,216
Net change in cash and cash equivalents		2,695,965
Cash and cash equivalents, beginning of year		8,239,466
Cash and cash equivalents, end of year	$	10,935,431

(continued)

The accompanying notes are an integral part of these financial statements.

For the year ended September 30,		**2022**
Reconciliation of operating income to net cash provided by operating activities		
Operating income	$	2,911,015
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation		46,334
Other postemployment benefit obligation		(5,519)
Pension		(76,879)
Changes in operating assets and liabilities:		
Accounts and unbilled receivables		(139,176)
Prepaid expenses		(1,228)
Accounts payable		(81,414)
Accrued payroll		(27,911)
Other accrued liabilities		(25,174)
Compensated absences		37,417
Deferred revenue		166,869
Deferred consideration fees		(13,688)
Net cash provided by operating activities	$	2,790,646
Cash reconciliation		
Cash and cash equivalents	$	3,888,520
Capital funds contingency - cash		5,301,917
Cash and cash equivalents - restricted		1,744,994
Cash and cash equivalents, end of year	$	10,935,431

The accompanying notes are an integral part of these financial statements.

NOTE 1: ORGANIZATION

The Santa Rosa Island Authority ("Authority"), exists pursuant to the provisions of Chapter 24500, Laws of Florida, Special Acts of 1947, as amended. The Authority is the governing body of a portion of Santa Rosa Island and consists of five members appointed by the Board of County Commissioners of Escambia County, and one member elected by the leaseholders of Santa Rosa Island. The Authority has been constituted a body corporate and an agency of Escambia County and, accordingly, meets the criteria of a component unit and will be included in the Basic Financial Statements of Escambia County, Florida.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Authority maintains its books and records under the accrual method of accounting. Under this method, revenue is recognized when earned rather than when received, and related expenses are recognized when they are incurred rather than when paid. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Authority classifies fund equity into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of fund equity consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same fund equity component as the unspent proceeds.

Restricted – This component of fund equity consists of constraints placed on fund equity imposed by creditors (such as through debt covenants), contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of fund equity consists of fund equity that does not meet the definition of "restricted" or "net investment in capital assets".

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Authority is accounted for as an enterprise fund. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Authority complies with generally accepted accounting principles (GAAP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Enterprise funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenue of the Authority are lease fees and related charges. Operating expenses of the Authority include personal services, contractual and professional services, supplies, utilities, advertising and promotion, capital outlay, other expenses and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Restricted Assets

Certain assets of the Authority are restricted for use by agreements with third-parties; therefore, they are not available to be used at management's discretion. These restrictions include assets restricted by outside parties for beach renourishment and certain capital improvements as further discussed in Note 7.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

General Budget Policies

Prior to the beginning of each fiscal year, the Executive Director submits an operating budget to the Authority Board. The budget includes proposed expenses necessary for operation of the Authority and estimated revenue available to finance those expenses. Once approved by the Authority Board, the budget is submitted for approval by the Board of County Commissioners of Escambia County. The legal level of budgetary control is by total expenditures. Any amendments that alter total expenditures must be approved by the Authority Board and the Board of County Commissioners of Escambia County. All appropriations lapse at year end.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The budget is prepared on a basis that differs from generally accepted accounting principles as follows:

A. The budget does not include a provision for depreciation expense or for gain or loss from disposal of capital assets.

B. The budget includes a provision for capital outlay, which is not included in the results of operations under generally accepted accounting principles, except for certain non-capital items expensed by the Authority. These non-capital items include dredging, renourishment and improvements to property not owned by the Authority.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Authority considers all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents, excluding investments in the Local Government Surplus Funds Trust Fund Investment Pool.

Capital Assets

Capital assets are defined by the Authority as assets with an initial/individual cost of more than $1,000 and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Upon being placed into service, property, plant and equipment of the Authority are depreciated using the straight-line method over the estimated useful lives. Estimated useful lives for financial reporting purposes are as follows: transportation equipment, maintenance equipment, office equipment and miscellaneous: 3 – 10 years; and buildings and shelters: 10 – 40 years.

Compensated Absences

It is the Authority's policy to permit employees to accumulate a limited amount of earned but unused annual leave and, for those employees who have achieved retirement age or are entitled under a negotiated contract, a limited amount of earned but unused sick leave. Accordingly, the Authority records an accrual for earned but unused annual leave and sick leave.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lease Fees

Lease fees, including consideration fees, are generally recognized as income over the lease term as it becomes due according to the provisions of the lease. Lease fees received but not yet earned according to the provisions of the lease are recorded as deferred revenue. The Authority has agreed to bill certain lease fees quarterly or monthly even though the full amount is due at the beginning of the renewal year. Amounts due from year-end through the lease renewal date are reflected as unbilled receivables on the accompanying Statement of Net Position.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The items that qualify for reporting in this category are the items related to the pension and OPEB amounts reported in the Statement of Net Position. The deferred outflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has four items, deferred revenue, deferred consideration fees, and pension and OPEB amounts, which qualify for reporting in this category. Deferred revenue and deferred consideration fees result from the collection of revenues in advance of the year for which they are due. The deferred inflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

Other Post-Employment Benefits

The Authority utilizes uniform reporting standards for other postemployment benefit (OPEB) expense and related liabilities, note disclosures, and required supplementary information (RSI) in annual financial reports of governmental entities. See Note 11 for a description of the OPEB expenses and liabilities.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, February 17, 2023, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

NOTE 3: CASH AND INVESTMENTS

The Authority maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all of the Authority's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40*, Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3).*

The Authority is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others direct obligations of the U.S. Treasury; the Local Government Surplus Funds Trust Fund as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

In accordance with GAAP, certificate of deposits are considered a nonparticipating interest-earning investment contract and is appropriately reported in the financial statements at cost.

The following is a summary of the Authority's investments:

September 30,	**2022**	**Credit Risk**	**Maturities**
Certificate of deposit	$ 546,716	not rated	03/20/23

NOTE 3: CASH AND INVESTMENTS (Continued)

Concentration risk – The Authority places no limit on the amount the Authority may invest in any one issuer.

Interest rate risk –The Authority does not have a formal policy for addressing interest rate risk; however, investments are made with discretion to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The Authority manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield rates.

Custodial credit risk – For an investment, custodial credit risk is the risk that the Authority will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The Authority has no formal policy for custodial risk. None of the investments listed above are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

NOTE 4: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2022:

September 30,	**2021**	**Additions**	**Transfers and Retirements**	**2022**
Other capital assets:				
Buildings	$ 1,064,609	$ -	$ -	$ 1,064,609
Other improvements	71,214	-	-	71,214
Equipment	210,767	-	-	210,767
Total other capital assets	1,346,590	-	-	1,346,590
Less accumulated depreciation for:				
Buildings	(617,806)	(22,127)	-	(639,933)
Other improvements	(21,046)	(19,409)	-	(40,455)
Equipment	(153,254)	(4,798)		(158,052)
Total other capital assets	(792,106)	(46,334)	-	(838,440)
Total capital assets, net	$ 554,484	$ (46,334)	$ -	$ 508,150

NOTE 5: LONG-TERM LIABILITIES

The Authority has a compensated absence liability for unpaid leave.

Changes in long-term liabilities were as follows:

September 30,	2021	Additions	Reductions	2022	Amount Due Within One Year
Compensated absences	$ 89,103	$ 37,417	$ -	$ 126,520	$ -
	$ 89,103	$ 37,417	$ -	$ 126,520	$ -

NOTE 6: LEASING ACTIVITIES

Substantially all of the Authority's revenue is derived from leasing activities. The Authority leases the land of Santa Rosa Island to residents and businesses on the Island but does not convey ownership. The Authority's policy is to report all leases as operating leases since the land of the island is not recorded as an asset on the financial statements and the leases do not meet the criteria of a capital lease.

Most residential and many commercial leases are for a period of 99 years. Many of these 99-year leases have options to renew for another 99-year term. Some leases, particularly those for restaurants and concessions, are generally for a shorter period. Each lease provides that any construction on the premises must be performed within an established length of time, and detailed plans and specifications must be approved by the Authority before a building permit is issued. Failure to pay any rentals due or failure to comply with any other covenants of the lease constitutes a violation under the terms of the lease and the Authority may repossess the land and the improvements after required notice if the lessee fails to correct the default.

Certain leases have a provision that allows for an increase in minimum lease fees every five years in proportion to the consumer price index (CPI). No increases, however, have occurred since fiscal year 2010. In 2021, the Authority's Board approved a total increase of 7.7% for the lease years from 2021 – 2025. The anticipated increases are as follows: 2021: 0%, 2022: 1.7%, and 2023-2025: 2%.

NOTE 6: LEASING ACTIVITIES (Continued)

The following is a schedule of estimated future minimum rentals to be received under these leases for the periods ending September 30.

2023	$ 1,852,371
2024	1,852,371
2025	1,852,371
2026	1,852,371
2027	1,852,371

The following is a schedule of the number of residential and commercial leaseholders as of:

September 30,	2022
Residential	3,889
Commerical	140

NOTE 7: RESTRICTED NET POSITION

Restricted net position is comprised of two primary components: Portofino island improvement funds and certain claim proceeds related to the BP oil spill. The Portofino restricted funds are derived from a portion of the Portofino lease and must be used for future Island improvements. As of September 30, 2022, the restricted Portofino funds equal $1,476,870.

The Authority also considers certain funds received from BP in prior years relating to the Deepwater Horizon Oil Spill as restricted for the restoration of the Quietwater Beach area. These amounts total $175,379 at September 30, 2022.

The Authority also has certain funds set aside for maintaining Sabine Park and paying mitigation expenses. The other restricted balances totaled $43,647 at September 30, 2022.

In addition to restricted net position, the Authority has also designated certain unrestricted net asset amounts for future contingencies and beach renourishment. These amounts total $5,301,917 as of September 30, 2022 and are included in unrestricted net position on the accompanying Statement of Net Position. At September 30, 2022, the Authority's unrestricted, undesignated net position totals approximately $3.4 million.

NOTE 8: RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority has established a self-insurance program to cover its risk of loss related to general liability claims and natural disasters. As of September 30, 2022, the Authority has set aside $1,121,089 in contingency funds to cover any claims that may be filed or other emergencies for which cash flow, particularly in off-seasons, might not be sufficient to cover. This amount is included in the designated net position amount identified in Note 7.

The sovereign immunity limits of the State of Florida restrict general liability claims to $100,000. General liability claims above $100,000 would have to be approved by the State Legislature. The Authority participates in the Escambia County self-insurance program to cover its risks of loss related to workers' compensation claims. The Authority pays an annual premium to the program for its coverage. Details of this self-insurance program can be found in the Escambia County, Florida Comprehensive Annual Financial Report. The Authority continues to carry commercial insurance for risks of loss, including property insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9: FEDERAL AND STATE GRANT PROJECTS

The Authority has entered into various grant agreements with the Federal Emergency Management Agency to fund the elevation of certain properties on Santa Rosa Island. The total of the award agreements approximates $3.3 million. During 2022, the Authority incurred approximately $160,000 of expenses related to this program.

The Authority has been awarded grant funds from the State of Florida for beach re-nourishment and restoration and preservation projects as well as for projects and enhancements benefiting Santa Rosa Island. The maximum amount to be received under the two grants is $125,000. The grants require a match of $125,000. During 2022, the Authority incurred approximately $51,000 of expenses related to this program.

Revenue recognized under these federal and state grants totaled $185,944 for the year ended September 30, 2022.

NOTE 10: PENSION PLAN

Essentially all regular employees of the Authority are covered by the Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program.

NOTE 10: PENSION PLAN (Continued)

Plan Descriptions, Membership and Plan Benefits, and Contribution Requirements

Plan Descriptions

The Florida Retirement System (FRS) is a cost-sharing, multiple-employer retirement system. The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan, and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan (INV). Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

The FRS, HIS, and INV are administered by the Florida Department of Management Services, Division of Retirement. Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code. The Florida Legislature has the authority to establish and amend retirement legislation and related bills of significance to members of the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

The FRS, HIS, and INV financial information is included in the Florida Retirement System (System) Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report (ACFR). The System ACFR, including audited financial information to support the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, are available online at http://www.dms.myflorida.com/workforce_operations/retirement/publications.

The System CAFR and actuarial reports may also be obtained by contacting the Division of Retirement by mail or phone at:

Division of Management Services
Division of Retirement
Bureau of Research and Member Contributions
P.O. Box 9000
Tallahassee, FL 32315-9000
850-907-6500 or toll-free 844-377-1888

NOTE 10: PENSION PLAN (Continued)

Membership and Plan Benefits - FRS

The FRS has several classes of membership applicable to the Authority, including regular class, senior management and DROP. Employees enrolled in the FRS prior to July 1, 2011, vest at six years of creditable service and are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. Employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service and are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Retirees receive a lifetime pension benefit with joint and survivor payment options. The FRS also includes an early retirement provision, but imposes a penalty for each year a member retires before the normal retirement date. Benefits are computed on the basis of age, average final compensation, creditable years of service, and accrual value by membership class.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

A DROP was established effective July 1, 1998, subject to provisions of Section 121.091, Florida Statutes. It permits employees eligible for normal retirement under the FRS to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Membership and Plan Benefits - HIS

HIS membership is available to all members within the FRS plan. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $5. The minimum payment is $30 and the maximum payment is $150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a State administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

NOTE 10: PENSION PLAN (Continued)

Contribution Requirements

Employer contributions rates are actuarially recommended but set, and may be amended, by the Florida Legislature. These rates are a percentage of covered payroll. The FRS and HIS contribution rates were as follows:

	Employee Required Contribution	Employer Required Contribution	Total Required Contribution
Regular employees:			
October 1, 2021 through June 30, 2022	3.00%	10.82%	13.82%
July 1, 2022 through September 30, 2022	3.00%	11.91%	14.91%
Employees in the Deferred Retirement Option Program (DROP):			
October 1, 2021 through June 30, 2022	n/a	18.34%	18.34%
July 1, 2022 through September 30, 2022	n/a	18.60%	18.60%
Senior Management Service Class (SMSC):			
October 1, 2021 through June 30, 2022	3.00%	29.01%	32.01%
July 1, 2022 through September 30, 2022	3.00%	31.57%	34.57%

Employer rates include 1.66 percent for the HIS program. In addition, regular employees are required to contribute an amount equal to 3% of their salary as retirement contributions. Members participating in the DROP are not required to make 3 percent contributions. The Authority's contributions to the Plan totaled $105,655 for the year ended September 30, 2022.

FRS and HIS Significant Assumptions and Rate of Return

Basis of Accounting

Information about the FRS and HIS assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position can be found in the System ACFR. The System ACFR is available online or can be obtained as mentioned previously The FRS and HIS fiduciary net position and additions to/deductions from the fiduciary net position have been determined based on the System's records, which utilize the flow of economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refund of employee contributions) are recognized when due and payable. Investments are reported at fair value. Contributions are recognized as revenue when due, pursuant to statutory and contractual requirements. There have been no significant changes since the publication of the System ACFR.

NOTE 10: PENSION PLAN (Continued)

Actuarial Methods and Assumptions

Actuarial assumptions for both the FRS and HIS are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually and the HIS has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2019 for the period July 1, 2013 through June 30, 2018. Because the HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for the FRS and HIS was determined by an actuarial valuation as of July 1, 2022, using the individual entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.4 percent. Payroll growth for both plans is assumed at 3.25 percent. Mortality assumptions for both the FRS Pension Plan and the HIS program were based on the PUB-2010 base table. Both the discount rate and long-term expected rate of return used for FRS investments is 6.7 percent. The FRS fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees; therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 3.54 percent was used to determine its total pension liability.

In October 2018, the Actuarial Assumptions Conference adopted the Bond Buyer General Obligation 20-Bond Municipal Bond Index as the applicable municipal bond index. As of June 30, 2022, the municipal rate used by HIS decreased from 2.16 percent to 3.54 percent.

Long-Term Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2022 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's Capital Markets assumption team and Aon Hewitt Investment Consulting. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

NOTE 10: PENSION PLAN (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Annual Arithmetic Return
Cash	1.00%	2.6%
Fixed Income	19.80%	4.4%
Global Equity	54.00%	8.8%
Real Estate (Property)	10.30%	7.4%
Private Equity	11.10%	12.0%
Strategic Investments	3.80%	6.2%
Total	100.00%	

The HIS is essentially funded on a pay-as-you-go basis. As such, there is no assumption for a long-term expected rate of return on a portfolio, no assumptions for cash flows into and out of the plan, or assumed asset allocation.

District's Share of Net Pension Liability

Employers participating in the FRS and HIS were provided pension allocation schedules for use in recording their proportionate share of the FRS and HIS net pension liability (NPL), deferred outflows of resources, deferred inflows of resources, and pension expense at measurement date June 30, 2022. The underlying financial information used to prepare the pension allocation schedules is based on the same basis as mentioned previously.

At September 30, 2022, the Authority reported a liability of $853,180 for its proportionate share of the net pension liability of the FRS and HIS. The net pension liability was measured as of June 30, 2022, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022.

The Authority's proportionate share was calculated using the retirement contributions for employees that were members of the FRS and HIS during the measurement year ended June 30, 2022. The aggregate employer contribution amounts for the fiscal year ended June 30, 2022, in the pension allocation schedules agree to the total employer contribution amounts reported in the System CAFR.

For the year ended September 30, 2022, the Authority recognized pension expense (recovery) of $58,814 related to the FRS and $(31,178) related to the HIS.

NOTE 10: PENSION PLAN (Continued)

At September 30, 2022, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

September 30, 2022				
	FRS		HIS	
Description	Def Outflows	Def Inflows	Def Outflows	Def Inflows
Differences between expected and actual experience	$ 30,238	$ -	$ 6,572	$ 953
Changes of assumptions	78,408	-	12,411	33,495
Net difference between projected and actual investment earnings	42,039	-	313	-
Changes in proportion	73,773	115,984	11,186	36,572
Authority contributions subsequent to the measurement date	19,303	-	3,459	-
Total	$ 243,761	$ 115,984	$ 33,941	$ 71,020

Deferred outflows of resources of $22,762 are reported by the Authority for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2023. Deferred outflows of resources of $19,169 for the year ended September 30, 2021, were recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2022.

Other amounts reported as deferred outflows of resources and inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending September 30,	FRS	HIS	Net
2023	$ 23,190	$ (25,253)	$ (2,063)
2024	9,131	(5,207)	3,924
2025	(17,882)	(609)	(18,491)
2026	98,880	(2,085)	96,795
2027	(4,845)	(4,935)	(9,780)
Thereafter	-	(2,449)	(2,449)

NOTE 10: PENSION PLAN (Continued)

The following table presents information on the Authority's proportionate share of the FRS and HIS.

	FRS	HIS	Total
Proportionate Share of Net Pension:			
September 30, 2019	$ 636,661	$ 216,519	$ 853,180
Authority's proportion at September 30, 2020	0.001711%	0.002044%	

Discount Rate Sensitivity Analysis

The following tables demonstrate the sensitivity of the Authority's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact if the discount rate was 1 percent higher or 1 percent lower than the current discount rate at September 30, 2022.

FRS Net Pension Liability			HIS Net Pension Liability		
	Current			Current	
1% Decrease	Discount Rate	1% Increase	1% Decrease	Discount Rate	1% Increase
5.70%	6.70%	7.70%	2.54%	3.54%	4.54%
$ 1,101,062	$ 636,661	$ 248,367	$ 247,716	$ 216,519	$ 190,705

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS

Plan Description: The Authority participates in the benefit plans and programs of Escambia County, Florida (the "County"). Pursuant to Section 112.0801 Florida Statutes, the Authority is required to provide eligible retirees (as defined in the County's pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. Eligible retirees must be drawing an immediate benefit from their respective pension plan and be enrolled in medical coverage prior to retirement. Surviving spouses of participants are allowed access to the Plan but must pay the full premium. Benefit provisions for the Plan were established by the County's Board of Directors and may only be amended by the County's Board of Directors. The County does not issue stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the County's basic financial statements.

Funding Policy: The Authority is funding the post employee benefits on a pay-as-you-go basis. Contribution rates for the Plan are established by the County annually. For the fiscal year ended September 30, 2022, the Authority contributed approximately $5,000. Blended premium rates for active and retired employees combined provide an implicit subsidy for retirees because on actual basis, their current and future claims are expected to result in higher costs to the Plan than those of active employees. The current year contribution represents an estimate of this implied subsidy.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Plan Membership: At October 1, 2022, OPEB membership consisted of the following:

	SRIA
Inactive members currently receiving benefits	8
Active members	12
Total	20

The Authority's covered payroll constituted approximately 0.81%, for the year ended September 30, 2022 of the total payroll costs for all entities included in the actuarial calculation. Accordingly, the County has allocated approximately 0.81% of the actuarially calculated amounts to the Authority in fiscal year 2022.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the September 30, 2022 actuarial assumptions and other inputs, applied to all period in the measurement, unless otherwise specified:

Inflation	2.25 percent
Salary increases	3.40 percent to 7.80 percent, including inflation
Discount rate	2.19 percent
Health care cost trend rates	Getzen Model, with trend starting at 6.00% for 2022 and gradually decreasing to an ultimate trend of 3.75%

The discount rate was based on an index rate for 20 year tax-exempt general obligation municipal bonds with an average AA credit rating or higher.

Mortality rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018. They are based on the results of a stateside experience study covering the period 2013 through 2018.

At September 30, 2022, the Authority reported a net OPEB liability of $122,548. The GASB 75 information has been provided as of the September 30, 2021 measurement date.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The change in net OPEB liability for the year ended September 30, 2022 is as follows:

	Increase (Decrease) Net OPEB Liability Liability
Balance as of September 30, 2021	$ 114,419
Changes for the year:	
Service cost	4,855
Interest	2,416
Difference between expected & actual experience	(8,558)
Changes in assumptions	14,927
Benefit payments	(5,511)
Net Change in OPEB	8,129
Balance as of September 30, 2022	$ 122,548

Changes in assumptions and other inputs reflect a change in the discount rate from 2.41% as of September 30, 2021 to 2.19% as of September 30, 2022. The methods, assumptions, and participant data used are detailed in the actuarial valuation report the fiscal year ended September 30, 2021. These calculations are based in the Entry Age Normal cost method required by GASB 75.

Sensitivity of the Net OPEB Liability: The following table represents the Authority's total and net OPEB liability calculated using the discount rate of 2.19%, as well as what the Authority's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.19%) or one percentage point higher (3.19%) than the current rate:

	1% Decrease (1.19%)	Discount Rate (2.19%)	1% Increase (3.19%)
Net OPEB liability	$ 135,008	$ 122,548	$ 111,718

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The following table represents the Authority's total and net OPEB liability calculated using the health care cost trend rate of 6.50% decreasing to 3.75%, as well as what the Authority's net OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower (5.50% decreasing to 2.75%) or one percentage point higher than the current rate:

	1% Decrease (5.50% decreasing to 2.75%)	Healthcare Cost Trend (6.50% decreasing to 3.75%)	1% Increase (7.50% decreasing to 4.75%)
Net OPEB liability	$ 114,783	$ 122,548	$ 131,846

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended September 30, 2022, the Authority recognized OPEB expense of $6,200.

In addition, the Authority reported deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 11,240
Changes in assumptions and other inputs	14,109	3,700
Estimated benefits paid after the measurement date	5,641	-
Total	$ 19,750	$ 14,940

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The deferred outflows of resources related to OPEB, totaling $5,641 resulting from Authority contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the fiscal year ending September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

Fiscal Year Ending September 30,	
2022	$ (1,071)
2023	(1,071)
2024	(832)
2025	(398)
2026	868
Thereafter	1,673

NOTE 12: RELATED PARTY TRANSACTIONS

The Authority reimburses Escambia County for Pensacola Beach trolley services, which totaled $219,858 for the year ended September 30, 2022. In addition, the Authority pays Escambia County for its employees' workers' compensation insurance and health and life insurance. During the year ended September 30, 2022, the Authority expended $1,196 for workers' compensation insurance and $132,714 for health and life insurance. The Authority also reimbursed the County $206,000 for fire and rescue services during the year ended September 30, 2022. There were no amounts due to the County at September 30, 2022.

NOTE 13: COMMITMENTS AND CONTINGENCIES

Grants Contingencies

The Authority has received federal and state financial assistance for costs related to capital improvements and disaster assistance on Santa Rosa Island. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Authority. In the opinion of management, any such claims should not have a material adverse effect on the financial statements.

NOTE 13: COMMITMENTS AND CONTINGENCIES (Continued)

Windstorm

The insurance policy for windstorm coverage includes a deductible amount for named hurricane storms estimated at approximately $60,000. In addition, the Authority's windstorm policy is underwritten by the State of Florida's Citizens Property Insurance Corporation (Citizens). In the event Citizens incurs a deficit that exceeds the amount collected via regular premiums, an emergency assessment may be levied. The Authority may be required to pay substantially more in insurance premiums relating to the year for which the emergency assessment is levied.

Litigation

The Authority is involved in various lawsuits and claims incidental to the normal course of its operations. In the opinion of management, the ultimate liability, if any, resulting from such litigation will not materially affect the financial position or results of operations of the Authority.

Supplementary Information

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Changes in the Net OPEB Liability and Related Ratios
(Last 10 Fiscal Years)

September 30,	2022	2021	2020	2019	2018
Total OPEB Liability:					
Service cost	$ 4,855	$ 4,235	$ 4,966	$ 4,907	$ 5,051
Interest	2,416	2,473	3,628	3,195	2,814
Difference between expected and actual experience	(8,558)	-	(6,024)	-	-
Changes of assumptions and other inputs	14,927	1,327	(1,834)	(2,654)	(3,243)
Benefit payments	(5,511)	(4,819)	(4,755)	(4,358)	(3,565)
Net change in total OPEB liability	8,129	3,216	(4,019)	1,090	1,057
Total OPEB liability, beginning	114,419	111,203	115,222	114,132	113,075
Total OPEB liability, ending	$ 122,548	$ 114,419	$ 111,203	$ 115,222	$ 114,132
Covered employee payroll	$ 698,414	$ 698,414	$ 734,288	$ 665,479	$ 665,279
Net OPEB liability as a percentage of covered employee payroll	17.55%	16.38%	15.14%	17.31%	17.16%

Note: Data was unavailable prior to 2018.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System (Last 10 Fiscal Years)

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Authority's proportion of the net pension liability (asset)	0.001711%	0.002135%	0.001797%	0.001892%	0.001833%	0.001811%	0.002740%	0.004716%	0.004534%
Authority's proportionate share of the net pension liability (asset)	$ 636,661	$ 161,262	$ 779,064	$ 651,585	$ 552,053	$ 535,669	$ 691,797	$ 609,193	$ 276,640
Authority's covered - employee payroll	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563	$ 1,641,364
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	96.20%	20.10%	117.46%	96.82%	86.87%	87.58%	76.02%	39.47%	24.68%
FRS Plan fiduciary net position as a percentage of the total pension liability	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

Note: Data was unavailable prior to 2014.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Florida Retirement System (Last 10 Fiscal Years)

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 89,445	$ 84,273	$ 69,448	$ 62,386	$ 61,341	$ 47,790	$ 60,147	$ 122,187	$ 113,898
Contributions in relation to the contractually required contribution	89,445	84,273	69,448	62,386	61,341	47,790	60,147	122,187	113,898
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563	$ 1,641,364
Contributions as a percentage of covered-employee payroll	13.5%	10.5%	10.5%	9.3%	9.7%	7.8%	8.6%	7.3%	6.9%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Authority's proportion of the net pension liability (asset)	0.002044%	0.002094%	0.001974%	0.002070%	0.002027%	0.002066%	0.003198%	0.005492%	0.005467%
Authority's proportionate share of the net pension liability (asset)	$ 216,519	$ 256,871	$ 241,000	$ 231,642	$ 214,524	$ 220,892	$ 372,749	$ 560,130	$ 511,138
Authority's covered - employee payroll	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563	$ 1,641,364
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	32.7%	32.0%	36.3%	34.4%	33.8%	36.1%	53.2%	33.3%	31.1%
FRS Plan fiduciary net position as a percentage of the total pension liability	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

Note: Data was unavailable prior to 2014.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 16,210	$ 16,774	$ 16,929	$ 15,691	$ 16,266	$ 13,538	$ 17,829	$ 25,197	$ 25,197
Contributions in relation to the contractually required contribution	16,210	16,774	16,929	15,691	16,266	13,538	17,829	25,197	25,197
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563	$ 1,641,364
Contributions as a percentage of covered-employee payroll	2.4%	2.1%	2.6%	2.3%	2.6%	2.2%	2.5%	1.5%	1.5%

NOTE 1: OPEB PLAN

The actuarial methods and assumptions used to calculate the total OPEB liability are described in Note 11 to the financial statements.

The net OPEB liability amount presented for each fiscal year was determined as of September 30 measurement date prior to the fiscal year-end.

The schedule is intended to present ten years of data. Additional years of data will be presented as they become available.

The Authority has not presented a Schedule of Contributions since an actuarially determined contribution has not been calculated and there is no contractually or statutorily determined contribution applicable to the Authority.

NOTE 2: PENSION PLAN

The actuarial methods and assumptions used to calculate the total pension liability (asset) are described in Note 10 to the financial statements.

The net pension liability amounts presented for each fiscal year were determined as of the June 30 measurement date prior to the fiscal year-end.

The schedules are intended to present ten years of data. Additional years of data will be presented as they become available.

FRS: The long-term expected rate of return decreased from 6.8% to 6.7%

HIS: The municipal bond rate used to determine total pension liability was increased from 2.16% to 3.54%.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Operating Revenues and Expenses – Budget and Actual

For the year ended September 30,	2022				
	Actual (GAAP Basis)	**Adjustment to Budgetary Basis**	**Actual (Budgetary Basis)**	**Budget**	**Variance Favorable (Unfavorable)**
Operating revenues					
Lease fees					
Commercial	$ 4,836,581	$ -	$ 4,836,581	$ 3,071,570	$ 1,765,011
Residential	1,196,254	-	1,196,254	1,363,688	(167,434)
Interest income	11,790	-	11,790	-	11,790
Other operating revenue	153,558	-	153,558	-	153,558
Total operating revenues	6,198,183	-	6,198,183	4,435,258	1,762,925
Operating expenses					
Personal services	1,312,741	-	1,312,741	1,571,322	258,581
Contractual and professional services	414,753	-	414,753	867,882	453,129
Supplies	14,490	-	14,490	24,575	10,085
Utilities	42,767	-	42,767	50,000	7,233
Advertising and promotion	739,333	-	739,333	656,750	(82,583)
Capital outlay	402,612	-	402,612	1,029,900	627,288
Other operating expense	314,138	-	314,138	348,590	34,452
Total operating expenses before depreciation	3,240,834	-	3,240,834	4,549,019	1,308,185
Depreciation	46,334	(46,334)	-	-	-
Total operating expenses	3,287,168	(46,334)	3,240,834	4,549,019	1,308,185
Operating income (loss)	2,911,015	46,334	2,957,349	(113,761)	3,071,110
Non-operating revenues (expenses)					
Grant revenues	185,944	-	185,944	-	185,944
Grant project expenses	(212,594)	-	(212,594)	(1,000,000)	787,406
Payments to Escambia County - fire and rescue	(206,000)	-	(206,000)	(206,000)	-
Other income	84,103	-	84,103	30,000	54,103
Net non-operating revenues (expenses)	(148,547)	-	(148,547)	(1,176,000)	1,027,453
Change in net position	$ 2,762,468	$ 46,334	$ 2,808,802	$ (1,289,761)	$ 4,098,563

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Santa Rosa Island Authority
Pensacola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Santa Rosa Island Authority (hereinafter referred to as the "Authority"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 17, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, IC 2022-001, described in the attached schedule of findings that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Santa Rosa Island Authority's Response to Findings

Santa Rosa Island Authority's response to the findings identified in our audit is described in the attached schedule. Santa Rosa Island Authority's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 17, 2023

Finding IC2022-001: Financial Close Process

Criteria: Rules 10.557(3)(i) and 10.556(3) of the Florida Auditor General, along with other rules and laws, require that the Authority's financial statements be in accordance with the GASB *Codification of Governmental Accounting and Financial Reporting Standards*. The statements should be prepared in accordance with generally accepted accounting principles (GAAP).

Condition: One of the principal methods that a government uses to document accountability for public resources it receives and uses is by the information included in its financial statements. As such, Authority personnel should ensure that the financial information is accurate. In addition, during our audit procedures, while most areas were prepared accurately and correctly, audit adjusting entries were required to correct certain items. These include:

- The balances for grant revenue, deferred revenue and grant receivables were not adjusted to account for current year activity.
- Certain pension and other post-employment benefit liabilities.
- Net position balances.
- Capital assets.
- Other miscellaneous adjustments.

Cause: The above adjustments occurred mainly as a result of a lack of knowledge regarding complicated accounting pronouncements or simple errors. We were able to identify the necessary adjustments during our audit procedures to ensure the Authority's financial statements and supplementary information were properly reported, and Authority personnel accepted these adjustments. However, our audit procedures cannot substitute for management's responsibility to ensure that the Authority's financial statements are completely accurate.

Effect: The Authority's financial statements could contain inaccuracies.

Recommendation: The Authority should improve its financial reporting procedures to ensure that financial statement account balances and transactions are properly reported. Such procedures may include enhanced review to ensure accuracy of the financial statements.

Management's response: The costs of internally preparing the financial statements outweigh the benefit; therefore the Authority will continue to have Carr, Riggs & Ingram, LLC assist in drafting the financial statements.

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MANAGEMENT LETTER

To the Board of Directors and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

Report on the Financial Statements

We have audited the financial statements of the Santa Rosa Island Authority ("Authority") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated February 17, 2023.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated February 17, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to partially address findings and recommendations made in the preceding financial audit report. Certain aspects of prior year finding IC2021-001, such as grant revenues and pension liabilities, have been repeated in the current year. That comment was also included in the second preceding fiscal year audit report. The Authority's response to the comment identified in our audit is described on page 39.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the Authority met one or more conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Authority did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Authority. It is management's responsibility to monitor Authority's financial condition, and our financial condition assessment was based in part on representation made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6., Rules of the Auditor General, the Santa Rosa Island Authority reported:

a. The total number of authority employees compensated in the last pay period of the authority's fiscal year as 13.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the authority's fiscal year as 0.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $802,192.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $0
e. The Authority did not identify any construction projects with a total cost of at least $65,000 approved by the Authority that are scheduled to begin on or after October 1 of the fiscal year begin reported.
f. The Authority did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the

attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 17, 2023

CRI CARR RIGGS & INGRAM
CPAs and Advisors

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INDEPENDENT ACCOUNTANTS' REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

We have examined Santa Rosa Island Authority's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2022. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standard require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the specified requirement referenced above. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
February 17, 2023

Santa Rosa Island Authority

A Component Unit of Escambia County, Florida

Financial Statements and
Supplementary Information

September 30, 2021



Santa Rosa Island Authority
Table of Contents
September 30, 2021

REPORT

Independent Auditors' Report 1

FINANCIAL STATEMENTS

Statement of Net Position 4

Statement of Activities 6

Statement of Cash Flows 7

Notes to Financial Statements 9

SUPPLEMENTAL INFORMATION

Required Supplementary Information

Schedule of Changes in the Net OPEB Liability and Related Ratios (Last 10 Fiscal Years) 30

Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System (Last 10 Fiscal Years) 31

Schedule of Contributions – Florida Retirement System (Last 10 Fiscal Years) 32

Schedule of Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program (Last 10 Fiscal Years) 33

Schedule of Contributions – Health Insurance Subsidy Program (Last 10 Fiscal Years) 34

Notes to Required Supplementary Information 35

Other Information

Schedule of Revenue and Expenses - Budget and Actual 36

Independent Auditors' 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* 37

Management Letter 40

Independent Accountants' Attestation Report on Compliance with Section 218.415 Florida Statutes 42

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INDEPENDENT AUDITORS' REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of Santa Rosa Island Authority, a component unit of Escambia County, Florida, (hereinafter referred to as "Authority"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of September 30, 2021, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in Net OPEB Liability and Related Ratios, Schedules of Proportionate Share of Net Pension Liability, and Schedules of Contributions, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

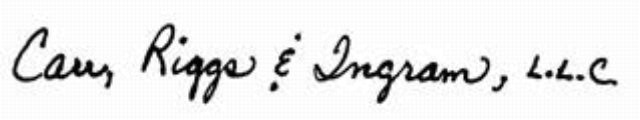
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The Schedule of Revenue and Expenses – Budget and Actual is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Revenue and Expenses – Budget and Actual is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including

comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Revenues and Expenses – Budget and Actual is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated January 26, 2022, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Authority's internal control over financial reporting and compliance.



CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
January 26, 2022

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Net Position

September 30,		**2021**
Assets		
Current assets		
Cash and cash equivalents	$	2,297,629
Accounts receivable, net		365,188
Unbilled receivables		62,846
Due from other governments		163,855
Prepaid expenses		43,353
Total current assets		2,932,871
Noncurrent assets		
Capital funds contingency - cash		4,300,796
Cash and cash equivalents - restricted		1,641,041
Investments - unrestricted		546,716
Capital assets, net		554,482
Total noncurrent assets		7,043,035
Deferred outflows of resources		
Other post-employment benefits		1,140
Pension		294,909
Total deferred outflows of resources		296,049
Total assets and deferred outflows of resources	$	10,271,955

(continued)

September 30,		**2021**
Liabilities		
Current liabilities		
Accounts payable	$	322,397
Accrued payroll		52,701
Other accrued liabilities		69,886
Unearned revenue		85,489
Total current liabilities		530,473
Noncurrent liabilities		
Compensated absences		89,103
Net pension liability		418,133
Obligation for other postemployment benefits		114,419
Total noncurrent liabilities		621,655
Total liabilities		1,152,128
Deferred inflows of resources		
Deferred revenue		129,093
Other post-employment benefits		8,838
Pension		717,277
Deferred consideration fees		525,157
Total deferred inflows of resources		1,380,365
Net position		
Net investment in capital assets		554,482
Restricted for island improvements - Portofino		1,380,864
Restricted for Quietwater restoration - BP		175,379
Restricted for other		35,700
Unrestricted		5,593,037
Total net position		7,739,462
Total liabilities, deferred inflows of resources, and net position	$	10,271,955

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Activities

For the year ended September 30,		**2021**
Operating revenue		
Lease fees		
Commercial	$	3,768,660
Residential		1,259,736
Interest income		13,101
Other operating revenue		101,011
Total operating revenue		5,142,508
Operating expenses		
Personal services		1,233,505
Contractual and professional services		518,174
Supplies		19,000
Utilities		42,190
Advertising and promotion		551,316
Capital outlay		149,559
Other operating expense		253,367
Total operating expenses before depreciation		2,767,111
Depreciation		44,924
Total operating expenses		2,812,035
Operating income		2,330,473
Non-operating revenue (expenses)		
Grant revenues		342,944
Grant project expenses		(394,544)
Payments to Escambia County - fire and rescue		(206,000)
Interest expense		(17,583)
Other income		185,219
Non-operating revenue (expenses), net		(89,964)
Change in net position		2,240,509
Net position, beginning of year		5,498,953
Net position, end of year	$	7,739,462

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Cash Flows

For the year ended September 30,		**2021**
Operating activities		
Cash received from lessees	$	4,992,201
Other operating receipts		567,664
Payments to vendors		(1,236,047)
Payments to employees		(1,829,555)
Net cash provided by operating activities		2,494,263
Noncapital financing activities		
Payments to Escambia County		(206,000)
Interagency loan repayments - Escambia County		(1,265,000)
Interest payments		(17,583)
Receipts for other non-operating revenues		185,219
Net cash provided (used) by noncapital financing activities		(1,303,364)
Capital and related financing activities		
Acquisition and construction of capital assets		(63,029)
Cash received from other governments		234,237
Payments for other non-operating expenses		(341,980)
Net cash provided (used) by capital and related financing activities		(170,772)
Investing activities		
Sales of investments		543,726
Purchase of investments		(546,716)
Net cash provided (used) by investing activities		(2,990)
Net change in cash and cash equivalents		1,017,137
Cash and cash equivalents, beginning of year		7,222,329
Cash and cash equivalents, end of year	$	8,239,466

(continued)

The accompanying notes are an integral part of these financial statements.

For the year ended September 30,		**2021**
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income	$	2,330,473
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation		44,924
Other postemployment benefit obligation		162
Pension		(162,650)
Changes in operating assets and liabilities:		
Accounts and unbilled receivables		(48,946)
Prepaid expenses		(4,270)
Accounts payable		261,508
Accrued payroll		(662)
Other accrued liabilities		38,500
Compensated absences		6,543
Deferred revenue		42,369
Deferred consideration fees		(13,688)
Net cash provided (used) by operating activities	$	2,494,263
Cash reconciliation		
Cash and cash equivalents	$	2,297,629
Capital funds contingency - cash		4,300,796
Cash and cash equivalents - restricted		1,641,041
Cash and cash equivalents, end of year	$	8,239,466

The accompanying notes are an integral part of these financial statements.

NOTE 1: ORGANIZATION

The Santa Rosa Island Authority ("Authority"), exists pursuant to the provisions of Chapter 24500, Laws of Florida, Special Acts of 1947, as amended. The Authority is the governing body of a portion of Santa Rosa Island and consists of five members appointed by the Board of County Commissioners of Escambia County, and one member elected by the leaseholders of Santa Rosa Island. The Authority has been constituted a body corporate and an agency of Escambia County and, accordingly, meets the criteria of a component unit and will be included in the Basic Financial Statements of Escambia County, Florida.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Authority maintains its books and records under the accrual method of accounting. Under this method, revenue is recognized when earned rather than when received, and related expenses are recognized when they are incurred rather than when paid. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Authority classifies fund equity into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of fund equity consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same fund equity component as the unspent proceeds.

Restricted – This component of fund equity consists of constraints placed on fund equity imposed by creditors (such as through debt covenants), contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of fund equity consists of fund equity that does not meet the definition of "restricted" or "net investment in capital assets".

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Authority is accounted for as an enterprise fund. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Authority complies with generally accepted accounting principles (GAAP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Enterprise funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenue of the Authority are lease fees and related charges. Operating expenses of the Authority include personal services, contractual and professional services, supplies, utilities, advertising and promotion, capital outlay, other expenses and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Restricted Assets

Certain assets of the Authority are restricted for use by agreements with third-parties; therefore, they are not available to be used at management's discretion. These restrictions include assets restricted by outside parties for beach renourishment and certain capital improvements as further discussed in Note 7.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

General Budget Policies

Prior to the beginning of each fiscal year, the Executive Director submits an operating budget to the Authority Board. The budget includes proposed expenses necessary for operation of the Authority and estimated revenue available to finance those expenses. Once approved by the Authority Board, the budget is submitted for approval by the Board of County Commissioners of Escambia County. The legal level of budgetary control is by total expenditures. Any amendments that alter total expenditures must be approved by the Authority Board and the Board of County Commissioners of Escambia County. All appropriations lapse at year end.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The budget is prepared on a basis that differs from generally accepted accounting principles as follows:

A. The budget does not include a provision for depreciation expense or for gain or loss from disposal of capital assets.

B. The budget includes a provision for capital outlay, which is not included in the results of operations under generally accepted accounting principles, except for certain non-capital items expensed by the Authority. These non-capital items include dredging, renourishment and improvements to property not owned by the Authority.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Authority considers all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents, excluding investments in the Local Government Surplus Funds Trust Fund Investment Pool.

Capital Assets

Capital assets are defined by the Authority as assets with an initial/individual cost of more than $1,000 and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Upon being placed into service, property, plant and equipment of the Authority are depreciated using the straight-line method over the estimated useful lives. Estimated useful lives for financial reporting purposes are as follows: transportation equipment, maintenance equipment, office equipment and miscellaneous: 3 – 10 years; and buildings and shelters: 10 – 40 years.

Compensated Absences

It is the Authority's policy to permit employees to accumulate a limited amount of earned but unused annual leave and, for those employees who have achieved retirement age or are entitled under a negotiated contract, a limited amount of earned but unused sick leave. Accordingly, the Authority records an accrual for earned but unused annual leave and sick leave.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lease Fees

Lease fees, including consideration fees, are generally recognized as income over the lease term as it becomes due according to the provisions of the lease. Lease fees received but not yet earned according to the provisions of the lease are recorded as deferred revenue. The Authority has agreed to bill certain lease fees quarterly or monthly even though the full amount is due at the beginning of the renewal year. Amounts due from year-end through the lease renewal date are reflected as unbilled receivables on the accompanying Statement of Net Position.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The items that qualify for reporting in this category are the items related to the pension and OPEB amounts reported in the Statement of Net Position. The deferred outflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has four items, deferred revenue, deferred consideration fees, and pension and OPEB amounts, which qualify for reporting in this category. Deferred revenue and deferred consideration fees result from the collection of revenues in advance of the year for which they are due. The deferred inflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

Other Post-Employment Benefits

The Authority utilizes uniform reporting standards for other postemployment benefit (OPEB) expense and related liabilities, note disclosures, and required supplementary information (RSI) in annual financial reports of governmental entities. See Note 11 for a description of the OPEB expenses and liabilities.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, January 26, 2022, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

NOTE 3: CASH AND INVESTMENTS

The Authority maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all of the Authority's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40*, Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3).*

The Authority is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others direct obligations of the U.S. Treasury; the Local Government Surplus Funds Trust Fund as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

In accordance with GAAP, certificate of deposits are considered a nonparticipating interest-earning investment contract and is appropriately reported in the financial statements at cost.

The following is a summary of the Authority's investments:

September 30,	**2021**	**Credit Risk**	**Maturities**
Certificate of deposit	$ 546,716	not rated	03/20/22

NOTE 3: CASH AND INVESTMENTS (Continued)

Concentration risk – The Authority places no limit on the amount the Authority may invest in any one issuer.

Interest rate risk –The Authority does not have a formal policy for addressing interest rate risk; however, investments are made with discretion to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The Authority manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield rates.

Custodial credit risk – For an investment, custodial credit risk is the risk that the Authority will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The Authority has no formal policy for custodial risk. None of the investments listed above are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

NOTE 4: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2021:

September 30,	**2020**	**Additions**	**Transfers and Retirements**	**2021**
Other capital assets:				
Buildings	$ 1,064,609	$ -	$ -	$ 1,064,609
Other improvements	38,764	32,449	-	71,213
Equipment	180,187	30,580	-	210,767
Total other capital assets	1,283,560	63,029	-	1,346,589
Less accumulated depreciation for:				
Buildings	(595,680)	(22,127)	-	(617,807)
Other improvements	(16,999)	(4,047)	-	(21,046)
Equipment	(134,504)	(18,750)		(153,254)
Total other capital assets	(747,183)	(44,924)	-	(792,107)
Total capital assets, net	$ 536,377	$ 18,105	$ -	$ 554,482

NOTE 5: LONG-TERM LIABILITIES

As described more fully in Note 12, the Authority borrowed certain amounts from Escambia County; this loan was paid off in 2021. In addition, the Authority has a compensated absence liability for unpaid leave.

Changes in long-term liabilities were as follows:

September 30,	2020	Additions	Reductions	2021	Amount Due Within One Year
Compensated absences	$ 82,560	$ 6,543	$ -	$ 89,103	$ -
Interagency loan - Escambia County	1,265,000	-	(1,265,000)	-	-
	$ 1,347,560	$ 6,543	$ (1,265,000)	$ 89,103	$ -

NOTE 6: LEASING ACTIVITIES

Substantially all of the Authority's revenue is derived from leasing activities. The Authority leases the land of Santa Rosa Island to residents and businesses on the Island but does not convey ownership. The Authority's policy is to report all leases as operating leases since the land of the island is not recorded as an asset on the financial statements and the leases do not meet the criteria of a capital lease.

Most residential and many commercial leases are for a period of 99 years. Many of these 99-year leases have options to renew for another 99-year term. Some leases, particularly those for restaurants and concessions, are generally for a shorter period. Each lease provides that any construction on the premises must be performed within an established length of time, and detailed plans and specifications must be approved by the Authority before a building permit is issued. Failure to pay any rentals due or failure to comply with any other covenants of the lease constitutes a violation under the terms of the lease and the Authority may repossess the land and the improvements after required notice if the lessee fails to correct the default.

Certain leases have a provision that allows for an increase in minimum lease fees every five years in proportion to the consumer price index (CPI). No increases, however, have occurred since fiscal year 2010. In 2021, the Authority's Board approved a total increase of 7.7% for the lease years from 2021 – 2025. The anticipated increases are as follows: 2021: 0%, 2022: 1.7%, 2023-2025: 2%.

NOTE 6: LEASING ACTIVITIES (Continued)

The following is a schedule of estimated future minimum rentals to be received under these leases for the periods ending September 30.

2022	$ 1,852,371
2023	1,852,371
2024	1,852,371
2025	1,852,371
2026	1,852,371

The following is a schedule of the number of residential and commercial leaseholders as of:

September 30,	2021
Residential	3,889
Commerical	140

NOTE 7: RESTRICTED NET POSITION

Restricted net position is comprised of two primary components: Portofino island improvement funds and certain claim proceeds related to the BP oil spill. The Portofino restricted funds are derived from a portion of the Portofino lease and must be used for future Island improvements. As of September 30, 2021, the restricted Portofino funds equal $1,380,864.

The Authority also considers certain funds received from BP in prior years relating to the Deepwater Horizon Oil Spill as restricted for the restoration of the Quietwater Beach area. These amounts total $175,379 at September 30, 2021.

The Authority also has certain funds set aside for maintaining Sabine Park and paying mitigation expenses. The other restricted balances totaled $35,700 at September 30, 2021.

In addition to restricted net position, the Authority has also designated certain unrestricted net asset amounts for future contingencies and beach renourishment. These amounts total $4,300,796 as of September 30, 2021 and are included in unrestricted net position on the accompanying Statement of Net Position. At September 30, 2021, the Authority's unrestricted, undesignated net position totals approximately $1.2 million.

NOTE 8: RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority has established a self-insurance program to cover its risk of loss related to general liability claims and natural disasters. As of September 30, 2021, the Authority has set aside $1,121,089 in contingency funds to cover any claims that may be filed or other emergencies for which cash flow, particularly in off-seasons, might not be sufficient to cover. This amount is included in the designated net position amount identified in Note 7.

The sovereign immunity limits of the State of Florida restrict general liability claims to $100,000. General liability claims above $100,000 would have to be approved by the State Legislature. The Authority participates in the Escambia County self-insurance program to cover its risks of loss related to workers' compensation claims. The Authority pays an annual premium to the program for its coverage. Details of this self-insurance program can be found in the Escambia County, Florida Comprehensive Annual Financial Report. The Authority continues to carry commercial insurance for risks of loss, including property insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9: FEDERAL AND STATE GRANT PROJECTS

The Authority has entered into various grant agreements with the Federal Emergency Management Agency to fund the elevation of certain properties on Santa Rosa Island. The total of the award agreements approximates $3.3 million. During 2021, the Authority incurred approximately $291,000 of expenses related to this program.

The Authority has been awarded grant funds from the State of Florida for beach re-nourishment and restoration and preservation projects as well as for projects and enhancements benefiting Santa Rosa Island. The maximum amount to be received under the two grants is $125,000. The grants require a match of $125,000. During 2021, the Authority incurred approximately $100,000 of expenses related to this program.

Revenue recognized under these federal and state grants totaled $342,944 for the year ended September 30, 2021.

NOTE 10: PENSION PLAN

Essentially all regular employees of the Authority are covered by the Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program.

NOTE 10: PENSION PLAN (Continued)

Plan Descriptions, Membership and Plan Benefits, and Contribution Requirements

Plan Descriptions

The Florida Retirement System (FRS) is a cost-sharing, multiple-employer retirement system. The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan, and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan (INV). Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

The FRS, HIS, and INV are administered by the Florida Department of Management Services, Division of Retirement. Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code. The Florida Legislature has the authority to establish and amend retirement legislation and related bills of significance to members of the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

The FRS, HIS, and INV financial information is included in the Florida Retirement System (System) Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report (CAFR). The System CAFR, including audited financial information to support the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, are available online at http://www.dms.myflorida.com/workforce_operations/retirement/publications.

The System CAFR and actuarial reports may also be obtained by contacting the Division of Retirement by mail or phone at:

Division of Management Services
Division of Retirement
Bureau of Research and Member Contributions
P.O. Box 9000
Tallahassee, FL 32315-9000
850-907-6500 or toll-free 844-377-1888

NOTE 10: PENSION PLAN (Continued)

Membership and Plan Benefits - FRS

The FRS has several classes of membership applicable to the Authority, including regular class, senior management and DROP. Employees enrolled in the FRS prior to July 1, 2011, vest at six years of creditable service and are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. Employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service and are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Retirees receive a lifetime pension benefit with joint and survivor payment options. The FRS also includes an early retirement provision, but imposes a penalty for each year a member retires before the normal retirement date. Benefits are computed on the basis of age, average final compensation, creditable years of service, and accrual value by membership class.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

A DROP was established effective July 1, 1998, subject to provisions of Section 121.091, Florida Statutes. It permits employees eligible for normal retirement under the FRS to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Membership and Plan Benefits - HIS

HIS membership is available to all members within the FRS plan. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $5. The minimum payment is $30 and the maximum payment is $150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a State administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

NOTE 10: PENSION PLAN (Continued)

Contribution Requirements

Employer contributions rates are actuarially recommended but set, and may be amended, by the Florida Legislature. These rates are a percentage of covered payroll. The FRS and HIS contribution rates were as follows:

	Employee Required Contribution	Employer Required Contribution	Total Required Contribution
Regular employees:			
October 1, 2020 through June 30, 2021	3.00%	10.00%	13.00%
July 1, 2021 through September 30, 2021	3.00%	10.82%	13.82%
Employees in the Deferred Retirement Option Program (DROP):			
October 1, 2020 through June 30, 2021	n/a	16.98%	16.98%
July 1, 2021 through September 30, 2021	n/a	18.34%	18.34%
Senior Management Service Class (SMSC):			
October 1, 2020 through June 30, 2021	3.00%	27.29%	30.29%
July 1, 2021 through September 30, 2021	3.00%	29.01%	32.01%

Employer rates include 1.66 percent for the HIS program. In addition, regular employees are required to contribute an amount equal to 3% of their salary as retirement contributions. Members participating in the DROP are not required to make 3 percent contributions. The Authority's contributions to the Plan totaled $101,047 for the year ended September 30, 2021.

FRS and HIS Significant Assumptions and Rate of Return

Basis of Accounting

Information about the FRS and HIS assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position can be found in the System CAFR. The System CAFR is available online or can be obtained as mentioned previously The FRS and HIS fiduciary net position and additions to/deductions from the fiduciary net position have been determined based on the System's records, which utilize the flow of economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refund of employee contributions) are recognized when due and payable. Investments are reported at fair value. Contributions are recognized as revenue when due, pursuant to statutory and contractual requirements. There have been no significant changes since the publication of the System CAFR.

NOTE 10: PENSION PLAN (Continued)

Actuarial Methods and Assumptions

Actuarial assumptions for both the FRS and HIS are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually and the HIS has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2019 for the period July 1, 2013 through June 30, 2018. Because the HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for the FRS and HIS was determined by an actuarial valuation as of July 1, 2021, using the individual entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.4 percent. Payroll growth for both plans is assumed at 3.25 percent. Mortality assumptions for the FRS Pension Plan were based on the PUB-2010 base table, projected generationally with Scale MP-2018, and mortality assumptions for the HIS program were based on the Generational RP-2000 with projection scale BB tables. Both the discount rate and long-term expected rate of return used for FRS investments is 6.8 percent. The FRS fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees; therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 2.16 percent was used to determine its total pension liability.

In October 2018, the Actuarial Assumptions Conference adopted the Bond Buyer General Obligation 20-Bond Municipal Bond Index as the applicable municipal bond index. As of June 30, 2021, the municipal rate used by HIS decreased from 2.21 percent to 2.16 percent.

Long-Term Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2021 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's Capital Markets assumption team and Aon Hewitt Investment Consulting. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

NOTE 10: PENSION PLAN (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Annual Arithmetic Return
Cash	1.00%	2.1%
Fixed Income	20.00%	3.8%
Global Equity	54.20%	8.2%
Real Estate (Property)	10.30%	7.1%
Private Equity	10.80%	11.7%
Strategic Investments	3.70%	5.7%
Total	100.00%	

The HIS is essentially funded on a pay-as-you-go basis. As such, there is no assumption for a long-term expected rate of return on a portfolio, no assumptions for cash flows into and out of the plan, or assumed asset allocation.

District's Share of Net Pension Liability

Employers participating in the FRS and HIS were provided pension allocation schedules for use in recording their proportionate share of the FRS and HIS net pension liability (NPL), deferred outflows of resources, deferred inflows of resources, and pension expense at measurement date June 30, 2021. The underlying financial information used to prepare the pension allocation schedules is based on the same basis as mentioned previously.

At September 30, 2021, the Authority reported a liability of $418,133 for its proportionate share of the net pension liability of the FRS and HIS. The net pension liability was measured as of June 30, 2021, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021.

The Authority's proportionate share was calculated using the retirement contributions for employees that were members of the FRS and HIS during the measurement year ended June 30, 2021. The aggregate employer contribution amounts for the fiscal year ended June 30, 2021, in the pension allocation schedules agree to the total employer contribution amounts reported in the System CAFR.

For the year ended September 30, 2021, the Authority recognized pension expense (recovery) of $(44,452) related to the FRS and $(21,952) related to the HIS.

NOTE 10: PENSION PLAN (Continued)

At September 30, 2021, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

September 30, 2021

	FRS		HIS	
Description	**Def Outflows**	**Def Inflows**	**Def Outflows**	**Def Inflows**
Differences between expected and actual experience	$ 27,641	$ -	$ 8,596	$ 108
Changes of assumptions	110,343	-	20,184	10,584
Net difference between projected and actual investment earnings	-	562,602	268	-
Changes in proportion	94,745	64,814	13,963	79,169
Authority contributions subsequent to the measurement date	16,434	-	2,735	-
Total	$ 249,163	$ 627,416	$ 45,746	$ 89,861

Deferred outflows of resources of $19,169 are reported by the Authority for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021. Deferred outflows of resources of $19,504 for the year ended September 30, 2020, were recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021.

Other amounts reported as deferred outflows of resources and inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending September 30,	**FRS**	**HIS**	**Net**
2022	$ (97,790)	$ (39,553)	$ (137,343)
2023	(79,315)	(19,125)	(98,440)
2024	(98,993)	960	(98,033)
2025	(132,458)	5,584	(126,874)
2026	13,869	4,080	17,949
Thereafter	-	1,204	1,204

NOTE 10: PENSION PLAN (Continued)

The following table presents information on the Authority's proportionate share of the FRS and HIS.

	FRS	HIS	Total
Proportionate Share of Net Pension:			
September 30, 2019	$ 161,262	$ 256,871	$ 418,133
Authority's proportion at September 30, 2020	0.002135%	0.002094%	

Discount Rate Sensitivity Analysis

The following tables demonstrate the sensitivity of the Authority's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact if the discount rate was 1 percent higher or 1 percent lower than the current discount rate at September 30, 2021.

FRS Net Pension Liability			HIS Net Pension Liability		
	Current			Current	
1% Decrease	Discount Rate	1% Increase	1% Decrease	Discount Rate	1% Increase
5.80%	6.80%	7.80%	1.16%	2.16%	3.16%
$ 721,173	$ 161,262	$ (306,762)	$ 296,967	$ 256,871	$ 224,020

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS

Plan Description: The Authority participates in the benefit plans and programs of Escambia County, Florida (the "County"). Pursuant to Section 112.0801 Florida Statutes, the Authority is required to provide eligible retirees (as defined in the County's pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. Eligible retirees must be drawing an immediate benefit from their respective pension plan and be enrolled in medical coverage prior to retirement. Surviving spouses of participants are allowed access to the Plan but must pay the full premium. Benefit provisions for the Plan were established by the County's Board of Directors and may only be amended by the County's Board of Directors. The County does not issue stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the County's basic financial statements.

Funding Policy: The Authority is funding the post employee benefits on a pay-as-you-go basis. Contribution rates for the Plan are established by the County annually. For the fiscal year ended September 30, 2021, the Authority contributed $4,980. Blended premium rates for active and retired employees combined provide an implicit subsidy for retirees because on actual basis, their current and future claims are expected to result in higher costs to the Plan than those of active employees. The current year contribution represents an estimate of this implied subsidy.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Plan Membership: At October 1, 2021, OPEB membership consisted of the following:

	SRIA
Inactive members currently receiving benefits	8
Active members	12
Total	20

The Authority's covered payroll constituted approximately 0.76%, for the year ended September 30, 2021 of the total payroll costs for all entities included in the actuarial calculation. Accordingly, the County has allocated approximately 0.76% of the actuarially calculated amounts to the Authority in fiscal year 2021.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the September 30, 2021 actuarial assumptions and other inputs, applied to all period in the measurement, unless otherwise specified:

Inflation	2.25 percent
Salary increases	3.60 percent to 8.00 percent, including inflation
Discount rate	2.41 percent
Health care cost trend rates	6.50 percent using the Getzen Model

The discount rate was based on an index rate for 20 year tax-exempt general obligation municipal bonds with an average AA credit rating or higher.

Mortality rates were based on the RP 2000 Healthy Annuitant Mortality Table for Males and Females as appropriate, fully generational with adjustments for mortality improvements based on Scale BB. RP 2000 Disabled Annuitant Combined Healthy Mortality Table set forward 3 years, with no projected improvement. The actuarial assumptions used in the September 30, 2021 valuation were based on the results of an actuarial experience study performed as of September 30, 2020.

At September 30, 2021, the Authority reported a net OPEB liability of $114,419. The GASB 75 information has been provided as of the September 30, 2020 measurement date.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The change in net OPEB liability for the year ended September 30, 2021 is as follows:

	Increase (Decrease) Net OPEB Liability
Balance as of September 30, 2020	$ 111,203
Changes for the year:	
Service cost	4,235
Interest	2,473
Changes in assumptions	1,327
Benefit payments	(4,819)
Net Change in OPEB	3,216
Balance as of September 30, 2021	$ 114,419

Changes in assumptions and other inputs reflect a change in the discount rate from 2.75% as of September 30, 2020 to 2.41% as of September 30, 2021. The methods, assumptions, and participant data used are detailed in the actuarial valuation report the fiscal year ended September 30, 2021. These calculations are based in the Entry Age Normal cost method required by GASB 75.

Sensitivity of the Net OPEB Liability: The following table represents the Authority's total and net OPEB liability calculated using the discount rate of 2.41%, as well as what the Authority's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.41%) or one percentage point higher (3.41%) than the current rate:

	1% Decrease (1.41%)	Discount Rate (2.41%)	1% Increase (3.41%)
Net OPEB liability	$ 125,642	$ 114,419	$ 104,629

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (Continued)

The following table represents the Authority's total and net OPEB liability calculated using the health care cost trend rate of 6.50% decreasing to 3.99%, as well as what the Authority's net OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower (5.50% decreasing to 2.99%) or one percentage point higher than the current rate:

	1% Decrease (5.50% decreasing to 2.99%)	Healthcare Cost Trend Rate (6.50% decreasing to 3.99%)	1% Increase (7.50% decreasing to 4.99%)
Net OPEB liability	$ 107,751	$ 114,419	$ 122,277

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended September 30, 2021, the Authority recognized OPEB expense of $4,980.

In addition, the Authority reported deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 4,328
Changes in assumptions and other inputs	1,140	4,510
Estimated benefits paid after the measurement date	-	-
Total	$ 1,140	$ 8,838

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (Continued)

The deferred outflows of resources related to OPEB, totaling $1,140 resulting from Authority contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the fiscal year ending September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

Fiscal Year Ending September 30,	
2022	$ (1,728)
2023	(1,728)
2024	(1,728)
2025	(1,506)
2026	(1,102)
Thereafter	95

NOTE 12: RELATED PARTY TRANSACTIONS

The Authority reimburses Escambia County for Pensacola Beach trolley services, which totaled $184,662 for the year ended September 30, 2021. In addition, the Authority pays Escambia County for its employees' workers' compensation insurance and health and life insurance. During the year ended September 30, 2021, the Authority expended $1,227 for workers' compensation insurance and $113,463 for health and life insurance. The Authority also reimbursed the County $206,000 for fire and rescue services during the year ended September 30, 2021. There were no amounts due to the County at September 30, 2021.

In September 2014, the Authority entered into interlocal agreement with Escambia County, whereby the County agreed to loan the Authority $8.5 million for its beach re-nourishment and restoration project. The loan was paid off in full during 2021.

NOTE 13: COMMITMENTS AND CONTINGENCIES

Grants Contingencies

The Authority has received federal and state financial assistance for costs related to capital improvements and disaster assistance on Santa Rosa Island. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Authority. In the opinion of management, any such claims should not have a material adverse effect on the financial statements.

NOTE 13: COMMITMENTS AND CONTINGENCIES (Continued)

Windstorm

The insurance policy for windstorm coverage includes a deductible amount for named hurricane storms estimated at approximately $51,000. In addition, the Authority's windstorm policy is underwritten by the State of Florida's Citizens Property Insurance Corporation (Citizens). In the event Citizens incurs a deficit that exceeds the amount collected via regular premiums, an emergency assessment may be levied. The Authority may be required to pay substantially more in insurance premiums relating to the year for which the emergency assessment is levied.

Litigation

The Authority is involved in various lawsuits and claims incidental to the normal course of its operations. In the opinion of management, the ultimate liability, if any, resulting from such litigation will not materially affect the financial position or results of operations of the Authority.

Supplementary Information

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Changes in the Net OPEB Liability and Related Ratios
(Last 10 Fiscal Years)

September 30,	2021	2020	2019	2018
Total OPEB Liability:				
Service cost	$ 4,235	$ 4,966	$ 4,907	$ 5,051
Interest	2,473	3,628	3,195	2,814
Difference between expected and actual experience	-	(6,024)	-	-
Changes of assumptions and other inputs	1,327	(1,834)	(2,654)	(3,243)
Benefit payments	(4,819)	(4,755)	(4,358)	(3,565)
Net change in total OPEB liability	3,216	(4,019)	1,090	1,057
Total OPEB liability, beginning	111,203	115,222	114,132	113,075
Total OPEB liability, ending	$ 114,419	$ 111,203	$ 115,222	$ 114,132
Covered employee payroll	$ 698,414	$ 734,288	$ 665,479	$ 665,279
Net OPEB liability as a percentage of covered employee payroll	16.38%	15.14%	17.31%	17.16%

Note: Data was unavailable prior to 2018.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System (Last 10 Fiscal Years)

	2021	2020	2019	2018	2017	2016	2015	2014
Authority's proportion of the net pension liability (asset)	0.002135%	0.001797%	0.001892%	0.001833%	0.001811%	0.002740%	0.004716%	0.004534%
Authority's proportionate share of the net pension liability (asset)	$ 161,262	$ 779,064	$ 651,585	$ 552,053	$ 535,669	$ 691,797	$ 609,193	$ 276,640
Authority's covered - employee payroll	$ 797,901	$ 696,014	$ 691,595	$ 665,279	$ 640,213	$ 700,715	$ 1,681,563	$ 1,641,364
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	20.2%	111.9%	94.2%	83.0%	83.7%	98.7%	36.2%	16.9%
FRS Plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

Note: Data was unavailable prior to 2014.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Florida Retirement System (Last 10 Fiscal Years)

	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 84,273	$ 69,448	$ 62,386	$ 61,341	$ 47,790	$ 60,147	$ 122,187	$ 113,898
Contributions in relation to the contractually required contribution	84,273	69,448	62,386	61,341	47,790	60,147	122,187	113,898
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 797,901	$ 696,014	$ 691,595	$ 665,279	$ 640,213	$ 700,715	$ 1,681,563	$ 1,641,364
Contributions as a percentage of covered-employee payroll	10.6%	10.0%	9.0%	9.2%	7.5%	8.6%	7.3%	6.9%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2021	2020	2019	2018	2017	2016	2015	2014
Authority's proportion of the net pension liability (asset)	0.002094%	0.001974%	0.002070%	0.002027%	0.002066%	0.003198%	0.005492%	0.005467%
Authority's proportionate share of the net pension liability (asset)	$ 256,871	$ 241,000	$ 231,642	$ 214,524	$ 220,892	$ 372,749	$ 560,130	$ 511,138
Authority's covered - employee payroll	$ 797,901	$ 696,014	$ 691,595	$ 665,279	$ 640,213	$ 700,715	$ 1,681,563	$ 1,641,364
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	32.2%	34.6%	33.5%	32.2%	34.5%	53.2%	33.3%	31.1%
FRS Plan fiduciary net position as a percentage of the total pension liability	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

Note: Data was unavailable prior to 2014.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2020	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 16,774	$ 16,929	$ 15,691	$ 16,266	$ 13,538	$ 17,829	$ 25,197	$ 23,770
Contributions in relation to the contractually required contribution	16,774	16,929	15,691	16,266	13,538	17,829	25,197	23,770
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 797,901	$ 696,014	$ 691,595	$ 665,279	$ 640,213	$ 700,715	$ 1,681,563	$ 1,641,364
Contributions as a percentage of covered-employee payroll	2.1%	2.4%	2.3%	2.4%	2.1%	2.5%	1.5%	1.4%

NOTE 1: OPEB PLAN

The actuarial methods and assumptions used to calculate the total OPEB liability are described in Note 11 to the financial statements.

The net OPEB liability amount presented for each fiscal year was determined as of September 30 measurement date prior to the fiscal year-end.

The schedule is intended to present ten years of data. Additional years of data will be presented as they become available.

The Authority has not presented a Schedule of Contributions since an actuarially determined contribution has not been calculated and there is no contractually or statutorily determined contribution applicable to the Authority.

NOTE 2: PENSION PLAN

The actuarial methods and assumptions used to calculate the total pension liability (asset) are described in Note 10 to the financial statements.

The net pension liability amounts presented for each fiscal year were determined as of the June 30 measurement date prior to the fiscal year-end.

The schedules are intended to present ten years of data. Additional years of data will be presented as they become available.

FRS: The long-term expected rate of return remained stable at 6.8%.

HIS: The municipal bond rate used to determine total pension liability was decreased from 2.21% to 2.16%.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Operating Revenues and Expenses – Budget and Actual

For the year ended September 30,	2021				
	Actual (GAAP Basis)	**Adjustment to Budgetary Basis**	**Actual (Budgetary Basis)**	**Budget**	**Variance Favorable (Unfavorable)**
Operating revenues					
Lease fees					
Commercial	$ 3,768,660	$ -	$ 3,768,660	$ 2,989,367	$ 779,293
Residential	1,259,736	-	1,259,736	1,363,688	(103,952)
Interest income	13,101	-	13,101	-	13,101
Other operating revenue	101,011	-	101,011	-	101,011
Total operating revenues	5,142,508	-	5,142,508	4,353,055	789,453
Operating expenses					
Personal services	1,233,505	-	1,233,505	1,538,555	305,050
Contractual and professional services	518,174	-	518,174	558,276	40,102
Supplies	19,000	-	19,000	21,375	2,375
Utilities	42,190	-	42,190	50,000	7,810
Advertising and promotion	551,316	-	551,316	636,350	85,034
Capital outlay	149,559	63,029	212,588	665,459	452,871
Other operating expense	253,367	-	253,367	354,390	101,023
Total operating expenses before depreciation	2,767,111	63,029	2,830,140	3,824,405	994,265
Depreciation	44,924	(44,924)	-	-	-
Total operating expenses	2,812,035	18,105	2,830,140	3,824,405	994,265
Operating income (loss)	2,330,473	(18,105)	2,312,368	528,650	1,783,718
Non-operating revenues (expenses)					
Grant revenues	342,944	-	342,944	-	342,944
Grant project expenses	(394,544)	-	(394,544)	(500,000)	105,456
Payments to Escambia County - beach nourishment loan	-	(1,230,000)	(1,230,000)	(1,285,000)	55,000
Payments to Escambia County - fire and rescue	(206,000)	-	(206,000)	(206,000)	-
Interest expense	(17,583)	-	(17,583)	-	(17,583)
Other income	185,219	-	185,219	30,000	155,219
Net non-operating revenues (expenses)	(89,964)	(1,230,000)	(1,319,964)	(1,961,000)	641,036
Change in net position	$ 2,240,509	$ (1,248,105)	$ 992,404	$ (1,432,350)	$ 2,424,754

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Santa Rosa Island Authority
Pensacola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Santa Rosa Island Authority (hereinafter referred to as the "Authority"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated January 26, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, IC 2021-001, described in the attached schedule of findings that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Santa Rosa Island Authority's Response to Findings

Santa Rosa Island Authority's response to the findings identified in our audit is described in the attached schedule. Santa Rosa Island Authority's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
January 26, 2022

Finding IC2021-001: Financial Close Process

Criteria: Rules 10.557(3)(i) and 10.556(3) of the Florida Auditor General, along with other rules and laws, require that the Authority's financial statements be in accordance with the GASB *Codification of Governmental Accounting and Financial Reporting Standards*. The statements should be prepared in accordance with generally accounting principles (GAAP).

Condition: One of the principal methods that a government uses to document accountability for public resources it receives and uses is by the information included in its financial statements. As such, Authority personnel should ensure that the financial information is accurate. In addition, during our audit procedures, while most areas were prepared accurately and correctly, audit adjusting entries were required to correct certain items. These include:

- The balances for grant revenue, deferred revenue and grant receivables were not adjusted to account for current year activity.
- Certain pension and other post-employment benefit liabilities.
- Net position balances.
- Capital assets and debt balances.
- Other miscellaneous adjustments.

Cause: The above adjustments occurred mainly as a result of a lack of knowledge regarding complicated accounting pronouncements or simple errors. We were able to identify the necessary adjustments during our audit procedures to ensure the Authority's financial statements and supplementary information were properly reported, and Authority personnel accepted these adjustments. However, our audit procedures cannot substitute for management's responsibility to ensure that the Authority's financial statements are completely accurate.

Effect: The Authority's financial statements could contain inaccuracies.

Recommendation: The Authority should improve its financial reporting procedures to ensure that financial statement account balances and transactions are properly reported. Such procedures may include enhanced review to ensure accuracy of the financial statements.

Management's response: The costs of internally preparing the financial statements outweigh the benefit; therefore the Authority will continue to have Carr, Riggs & Ingram, LLC assist in drafting the financial statements.

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MANAGEMENT LETTER

To the Board of Directors and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

Report on the Financial Statements

We have audited the financial statements of the Santa Rosa Island Authority ("Authority") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated January 26, 2022.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated January 26, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to partially address findings and recommendations made in the preceding financial audit report. Certain aspects of prior year finding IC2020-001, such as grant revenues and pension liabilities, have been repeated in the current year. That comment was also included in the second preceding fiscal year audit report. The Authority's response to the comment identified in our audit is described on page 39.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in the notes to the financial statements.

Financial Management

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
January 26, 2022

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INDEPENDENT ACCOUNTANTS' REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

We have examined Santa Rosa Island Authority's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2021. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standard require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the specified requirement referenced above. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida
January 26, 2022

Tourist Promotion Fund

108

West Florida Historic Preservation

23

February 23, 2024

TO: Tourist Promotion Partners
RE: Requests for funding for Fiscal Year (FY) 2024

Dear Potential Funding Recipient:

Attached please find the Escambia County Tourism Promotion Agency Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is required. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Important Note: As a requirement to receive County TDT grant monies, your organization will be **required** to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the **Attachment A** "Annual Narrative Form", attached to this application.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is an application check list to ensure all required documents are submitted. Please check each box to confirm that these items are included with your funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,
Stephan Hall
Finance Director

FISCAL YEAR 2024

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, April 3, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application

__ Submit a copy of your organization's current W-9

__ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

__ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: ___West Florida Historic Preservation, Inc. dba UWF Historic Trust_____

Agency Address: ___120 Church Street Pensacola, FL 32502_____

Program Name for which funding is being requested: ___Museum Operations Support and Historic

Site Preservation and Conservation_____

Amount Requested: $__250,000_____

Program Contact: ___Robert Overton_____

Contact Email: __roverton@uwf.edu; aeve@uwf.edu_____ Contact Phone: (850) 595-5985

25-Word Description of Program: The UWF Historic Trust operates Historic Pensacola Village, the Pensacola Children's Museum, Voices of Pensacola Multicultural Center, the Pensacola Museum of History, and the Pensacola Museum of Art. We also assist in the preservation, interpretation and sharing the stories of many of our historic cemeteries within the community. In prior years, our funding allocation was awarded to us for UWFHT operations only. Per the county's request, in recent years we have combined our ask with the cemeteries who also previously received funding in order to streamline operations and administration of these sites.

How many years has your organization been providing services in the County? __50 plus_____

How many years has your organization received funding from the County? ___50 plus_____

Explain how receiving funds from the County would have a significant impact on your organization: The funding we receive allows us to continue the support of the over fifty-year partnership between the UWF Historic Trust and Escambia County for the preservation of our local cultural resources including local historic cemeteries. In particular the funds allow us to market the historic, cultural, and artistic assets that we manage as well as insure them. Without funding we would see a significant decrease in visitation which would adversely affect our local economy that depends heavily on tourism. It would also not be possible to maintain the cemeteries included in this request nor preserve Escambia County history.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $225,000

Briefly discuss how last year's funds were used? The funds received were used for program expenses, marketing and advertising our operations, covering a portion of our annual printing costs for items such as brochures, rack cards, and lesson plans, and general office supplies and insurance. We also coordinated clean-ups and worked to interpret the local historic cemeteries as well as conserve the masonry structures.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? The funds we received last year were used to continue the support of the over fifty-year partnership between the UWF Historic Trust and Escambia County for the preservation of our precious cultural resources. These resources, which serve as a cultural heritage tourism engine, attracted over 212,000 visitors and 8,000 schoolchildren last year. Our visitation continues to grow each year.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? The requested funding will be used towards a) the costs of marketing our operation to both locals and tourists, b) the printing of brochures, rack cards, lesson plans, and other printed operational materials, c) the purchase of consumable office supplies used to conduct business and general site maintenance costs, and d) the expense of insuring the historic properties. We also have some administrative costs associated with assisting with the preservation, maintenance, interpretation, and marketing of some of our historic cemeteries as outdoor museums to our citizens and visitors promoting them as heritage tourism sites. **We are requesting a total of $250,000 which includes: $155k for the Historic Trust, $25k for St, Michael's Cemetery, $25k for AME Magnolia Zion Cemetery, $20k for Mt. Zion Cemetery, and $25k for Good Hope Cemetery.**

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: N/A

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area We make consistent efforts to collaborate and coordinate with local non-profits to develop and implement community programming and events. We have worked with organizations like the Public Library, the Symphony, Ballet Pensacola, the Arts Festival, Fiesta, and other similar groups.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. The UWF Historic Trust is the center of Pensacola's robust cultural ecosystem that is unique to our city. Our campus of museums and cultural entities are key economic drivers in addition to serving as a critical public space that connects the businesses and organizations in Pensacola's vibrant downtown thereby enhancing the City and Escambia County. Additionally, we are distinctive in that we coordinate clean-up and interpretation for the local historic cemeteries which also serve as public spaces for the community.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: _____%
- Percentage for direct programming costs: _100_____%

If Escambia County funding can only fund a portion of your request, how will you offset the difference? Reduced funding would severely limit our ability to market the historic, cultural, and artistic assets that we manage and well as limit our ability to insure them. It would not be possible to maintain the cemeteries included in this request nor preserve Escambia County history.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: All grants received for special projects and programs require varying amounts of cash match. The approximate estimate is 15% of our annual budget is bound by matching fund requirements, but we can match funds from operations income and will not rely on program funds for match.

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. City of Pensacola - $2,400.00 annual operating support

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY23	FY24	FY25	% Change
1. Serving as an economic engine by attracting and sharing our art and history with a broader cultural heritage tourism audience.	90,384	200,000	210,000	%
2. The education of Escambia County and regional schoolchildren and their families.	2904	25,000	27,000	%
3. Collecting, preserving, interpreting, and sharing the art and history of Escambia County and the broader region of Northwest Florida.	110.487	220,000	225,000	%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Measure the increase in the number of annual visitors to our site and track visitor profiles in order to determine tourism impact.	10%
2. Measure the increase in the annual number of schoolchildren served.	10%
3. Measure an increase in community engagement by increasing annual volunteer participation.	10%

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in the previous fiscal year."

Baseline for Goals	FY24
1. Hosted 212,000 plus site visitors. We can estimate that the cemeteries saw more than 3,000 visitors last year.	200,000
2. Over 8,000 schoolchildren visited our sites in school field trips last year. We are adding new programs and expect even more this next fiscal year.	7000
3. UWFHT hosted 91 volunteers who donated 4,582 hours and the three cemeteries combined had more than 50 volunteers donating time exceeding 400 hours.	120/4600

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$10,000	$10,000	$15,000
Programmatic Income	$264,325	$397,625	$400,825
County Funding/Direct Contribution	$200,000	$250000	$250,000
County Funding by Other Source (a)	$0	$2,400	$0
City Funding	$2,400	$0	$2400
Local Non-Profit Funding	$0	$0	$15,000
State Funding	$0	$45,000	$20000
Federal Funding	$0	$0	$
Memberships	$45,000	$45,000	$
Investment Income	$0	$0	$0
Other Income (b)	$250,000	$400,000	$644,000
Total Income	$771,725	$1,130,825	$1,347,225

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) N/A

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. Museum store income , short-term facility rental income, parking fees, and long term leases. Funds requested to be used for programming and operating expenses only.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	29	25	33
Salaries and Wages	$100,000	$100,000	$150000
Employee Benefits	included above	included above	included above
Professional Services	$85,000	$90,000	$105,000
Contractual Services	$132,000	$176,000	$218,000
Travel Expenses	$16,000	$28,000	$27,000
Rentals and Leases	$28,000	$30,000	$30,000
Communication	$3,000	$5,000	$5,000
Postage and Freight	$6,000	$8,000	$4,000
Repair and Maintenance	$132,500	$320,000	$400,000
Printing and Binding	$32,000	$36,000	$38,000
Marketing and Promotion	$55,000	$60,000	$60,000
Fuel	$6,500	$10,000	$4,000
Supplies	$163,000	$190,000	$210,000
Event Expenses	$22,000	$23,500	$25,000
Capitalizable Assets for County Funding (a)	$0	$0	$0
Other Expenses (b)	$15,725	$51,325	$71,225
Total Expenses	$796,725	$1,130,825	$1,347,225
Net Income - (Revenue minus Expense)	$-25,000	TBD	TBD

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

We budget roughly 10-25k annually for Capital Outlay, which includes office furniture, fixtures, and equipment. These funds will not be used for permanent assets but may be applied towards semi-permanent structures created as part of our exhibitions.

(b) Please explain any request listed in the "Other Expenses" line item. Other expenses included in the budget are related to our line item for retail resale and will not be included in the funding request.

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Our fiscal year runs July 1 to June 30 in accordance with UWF and the State of Florida

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. Our audited Financial Statements incorporate some of our University activity and salaries, which is managed by the University of West Florida. The budget presented here is our independent 501c3 which we operate independently for programming and site management.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds?

N/A

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency's allocation, please add those employees to this list by agency.

Name	Position	Salary
Robert Overton	Executive Director	$118,156
Ross Pristera	Historic Preservationist	$87,233
Nicholas Croghan	Director - PMA	$70,023
Richard Sivley	Maintenance Supervisor	$60,834
Amy Eve	Business Manager	$60,000

5. Please provide the total amount of cash and investments on hand. _____

   $366,086.86, Restricted Funds: $ 172,789, Endowments: $1,137,814.65

6. Does your organization charge fees for services? If so, provide a list of fees charged.

2023 Admission Tickets

Purchase Online	Admission
Adult	$12.00
AAA Member	$11.00*
Military & Dependents	$11.00*
Senior 65+	$11.00*
UWF Alumni	$11.00
Child 3-14	$7.00
Child Under 3	FREE
Members	FREE
UWF Students	FREE
SNAP/EBT Cardholders	FREE*

7. Does your organization require background checks from volunteers and staff? Yes___

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1.What is your agency's Strategic Plan? _____N/A_____

_____

2.How many jobs were created this year over last year by zip code? ___N/A

_____

_____

3.What is the net cost per job created? N/A_____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"?

   ____N/A_____

   _____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

   ____N/A_____

3. Was there any increase in membership for the local chambers?

   ___N/A_____

   _____

4. What are your agency's statistics on business creation and minority businesses by zip code?

   _____N/A_____

   _____

   _____

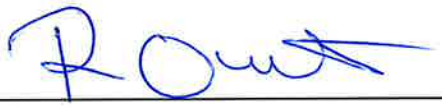
   _____

5. Can we reduce the taxpayer subsidy?

   _____N/A_____

   _____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.



Name

Executive Director 04/01/2024

Title Date

Attachment A: Annual Narrative Form

Annual Report Narrative Instructions for Organizations that are granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund related to the advertisement & promotion of tourism. Florida Statutes 125.0104(5)(a)(3) states "if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists".

Organizations that are granted TDT funds need to provide the required information below in an annual report regarding the expenditure of their funds. Please include the following information in your annual report:

TDT Grantee Information:

Name of Organization (must match W9):
Contact:
Title:
Mailing Address:
Grant Amount Received:

Tourism Activity Description:

Brief description of the organization/event.
What impact did your organization/event have on the citizens of Escambia County?
Is this a new or repeat grant?
If Repeat, how many years?

Tourism Metrics:

How did your organization fulfill a special need within the tourism industry and/or enhance the overall local tourism product by increasing the number and quality of tourist activities?

How did your organization/event benefit tourism in Escambia County?

How were Tourist Development Tax Dollars spent?

How did you measure the success of your organization/event?

Examples of metrics should include the following:

Attendance/Spectators
Ticket Sales
Participants
Vendors/Exhibitors
Sponsorship Support
Media Coverage
Website Visits
Social Media Engagement

4th Quarterly Metrics Summary

Please provide your quarterly metrics as approved by the BOCC in your MAA:

Goals and Metrics Scorecard: XXX Example Organization FY 23-24	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?	**10**	**200**	**50**	**150**
How many people who attended/visited your organization/event stayed in area hotel/motels?	**50**	**100**	**25**	**75**
How many nights did those people stay in area hotels/motels?	**1**	**2**	**2**	**3**
On average, how much did each family spend at the organization/event?	**$200**	**$300**	**$400**	**$500**

Tourism Narrative Summary:

Brief summary of your organization's success and the positive impact it created for the citizens of Escambia County and overall impact to tourism. Pictures are a nice addition to your summary.

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
VWF Historic Trust

2 Business name/disregarded entity name, if different from above
West Florida Historic Preservation Inc

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ 501c3

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
120 Church St

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola FL 32502

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
___ - ___ - ____

or

Employer identification number
23 - 7009319

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** ▶ Stacy Cue **Date** ▶ 2/8/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Internal Revenue Service

Date: MAR 12 2002

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

Employer Identification Number:
23-7009319
Person to Contact:
Diane Gentry 31-03919
Contact Telephone Number:
877-829-5500

West Florida Historic Preservation Inc.
120 Church St.
Pensacola, FL 32501-5941

Dear Sir or Madam:

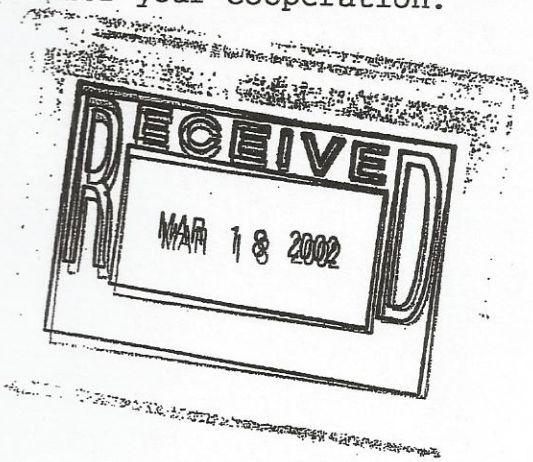
Thank you for the information recently submitted regarding your change in activities. We have made it part of your file.

1. The organization has changed its name from Historic Pensacola Inc. to West Florida Historic Preservation Inc.

2. The organization will continue to receive its support from State of Florida and will continue to conduct the same activities of assisting in carrying out the historic preservation and historic preservation education activities for the City of Pensacola, Escambia County and West Florida University. The Florida State legislature abolished the Historic Pensacola Preservation Board of Trustees (Historic), whom the organization formerly supported, and transferred their duties to the University of West Florida to manage state-owned properties formerly managed by Historic. The organization will receive, hold, invest and administer property and make expenditures to or for the benefit of the University of West Florida.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect. Your foundation status, however, has changed. You were formerly considered not to be a private foundation because you were described in sections 509(a)(1) and 170(b)(1)(A)(vi). You are now considered not to be a private foundation because you are described in sections 509(a)(1) and 170(b)(1)(A)(iv). In addition, you are no longer required to file Form 990 as your are considered an affiliate of a governmental unit.

Please let us know about any future changes in the character, purposes, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.
Thank you for your cooperation.



Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: December 4, 2001

West Florida Historic Preservation, Inc.
120 Church Street
Pensacola, FL 32501-5941

Person to Contact:
Shirley Rudolph 31-03949
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
23-7009319

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on August 29, 2001. We have updated our records to reflect the name change as indicated above.

Our records indicate that a determination letter issued in March 1969, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) & 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of $20 a day, up to a maximum of $10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

West Florida Historic Preservation, Inc.
2002-03748

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of $20 a day for each day you do not make these documents available for public inspection (up to a maximum of $10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

John E. Ricketts

John E. Ricketts, Director, TE/GE
Customer Account Services

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST

(A COMPONENT UNIT OF
THE UNIVERSITY OF WEST FLORIDA)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST

(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

CONTENTS

	PAGE
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Statements of Net Position and Governmental Fund Balance Sheets	7
Statements of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balance/Net Position	8
Notes to Financial Statements	9
Other Reports:	
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*	20

INDEPENDENT AUDITOR'S REPORT

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

Opinion

We have audited the accompanying financial statements of the governmental activities and the entity-wide activities of West Florida Historic Preservation, Inc. d/b/a University of West Florida Historic Trust ("the Trust"), (a component unit of the University of West Florida), which collectively comprise the statements of net position and governmental fund balance sheets as of June 30, 2023 and 2022, and the related statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial positions of the governmental activities and the entity-wide activities of the Trust as of June 30, 2023 and 2022, and the changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Trust and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for twelve months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust'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 Trust'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2023, on our consideration of the Trust'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 Trust'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 Trust's internal control over financial reporting and compliance.

Pensacola, Florida
August __, 2023

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023 AND 2022

The following is a narrative overview and analysis of the West Florida Historic Preservation, Inc. d/b/a University of West Florida Historic Trust's ("the Trust") significant financial activities for the fiscal year ended June 30, 2023.

Operational Highlights

- In January we increased our unified admission ticket price by $2.00. This and increased admission numbers have resulted in increased admission revenue of over 30% for the year compared to last fiscal year.
- We modified our existing parking management agreement with Premium Parking and entered into an additional agreement for four more of our parking lots. The modification and new agreement pay us 50% of parking fees collected instead of a fixed monthly rent. The result was an increase in our parking revenue of over $70,000 compared to last fiscal year.
- Visitation increased by 26%, long-term rental income increased by 4.7%, educational programming income increased by 206% and ticket sales increased by 31%.
- In fiscal year 2022-23, we received over $100,000 in grants.
- We did some significant preservation and maintenance work on some of our properties. This includes repairs, repainting, lighting, and graphics upgrades to the Bowden building, preservation repairs to the Dorr House, and major elevator repairs at the Pensacola Museum of Art.
- In January we increased our rental rates for our event venues. This rate increase we saw event rental revenue for the year increase by 4%. Also, once the train covering is completed, we will be able to add the Museum of Industry to our list of rentable venues, further increasing our event rental income.
- In partnership with Visit Pensacola, we hosted a pre-screening of the Emmy Award winning PBS show *A Taste of History: Pensacola* on Thursday September 29th at the Museum of Commerce. The event was a fundraiser for the Historic Trust and brought in over $10,000.
- We held our second annual Bootleg Ball fundraiser on Friday January 13th at the Museum of Commerce. After all expenses were covered we made $16,000 and created a great deal of buzz which will help us with next year's event.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Trust's basic financial statements. They are: 1) entity-wide and governmental fund financial statements and 2) notes to the financial statements.

Entity-wide financial statements are designed to provide readers with a broad overview of the Trust's finances in a manner similar to a private-sector business. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found starting on page 9 of this report.

Summary of Financial Condition

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Net Position

	2023	2022	2021
Total assets, excluding capital assets	$ 2,611,792	$ 2,212,801	$ 2,265,352
Capital assets	3,792,264	3,809,884	4,137,243
Total assets	$ 6,404,056	$ 6,022,685	$ 6,402,595
Current liabilities	$ 133,659	$ 124,921	$ 397,042
Invested in capital assets	3,792,264	3,809,884	4,137,243
Reserved	210,449	213,489	209,429
Designated	38,790	38,782	38,774
PMA designated	33,966	33,966	33,966
Undesignated	2,194,928	1,801,643	1,586,141
Total fund balance/net position	6,270,397	5,897,764	6,005,553
Total liabilities and net position	$ 6,404,056	$ 6,022,685	$ 6,402,595

Summary of Financial Condition (Continued)

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Revenues, Expenses, and Changes in Net Position

	2023	2022	2021
Program revenues	$ 1,414,917	$ 1,209,494	$ 731,858
General revenues	223,988	190,951	419,508
Total revenues	1,638,905	1,400,445	1,151,366
Historic Pensacola Village and museum activities	68,660	73,892	49,695
Historic preservation and education programs	185,495	232,463	220,220
Pensacola Museum of Art	221,916	179,258	197,775
Management and general	479,248	695,262	603,084
Depreciation	260,923	327,359	430,967
Total expenditures/expenses	1,216,242	1,508,234	1,501,741
Change in net position	$ 422,663	$ (107,789)	$ (350,375)

Capital Assets

The Trust's investment in capital assets totaled $3,792,264 (net of accumulated depreciation of $3,198,548). Capital assets include land, buildings and improvements, and furniture, fixtures and equipment.

Economic Factors

Budgetary constraints of state and local governments can affect the Trust's funding.

Requests for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address:

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Attn: Executive Director
P.O. Box 12866
Pensacola, FL 32591-2866

WEST FLORIDA HISTORIC PRESERVATION, INC.
DBA UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENTS OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEETS
JUNE 30, 2023 AND 2022

	2023			2022		
	General Fund	Adjustments (Note 1)	Statement of Net Position	General Fund	Adjustments (Note 1)	Statement of Net Position
Assets:						
Cash	$ 704,276	$ -	$ 704,276	$ 368,466	$ -	$ 368,466
Certificates of deposit	179,739	-	179,739	179,655	-	179,655
Due from UWF Foundation	1,137,815	-	1,137,815	1,085,446	-	1,085,446
Grants and local support receivable	253,329	-	253,329	241,815	-	241,815
Accrued interest receivable	57	-	57	111	-	111
Inventory	73,463	-	73,463	75,486	-	75,486
Prepaid assets	13,065	-	13,065	11,774	-	11,774
Historical properties, antiques and collections	249,214	-	249,214	249,214	-	249,214
Deposits	834	-	834	834	-	834
Capital assets -						
Non-depreciable	-	1,010,660	1,010,660	-	1,010,660	1,010,660
Depreciable, net of accumulated depreciation	-	2,781,604	2,781,604	-	2,799,224	2,799,224
Total Assets	$ 2,611,792	$ 3,792,264	$ 6,404,056	$ 2,212,801	$ 3,809,884	$ 6,022,685
Liabilities:						
Accounts payable	$ 37,571	$ -	$ 37,571	$ 26,040	$ -	$ 26,040
Deferred revenue	91,572	-	91,572	98,881	-	98,881
Due to AME Magnolia Cemetery	4,516		4,516	-	-	-
Total liabilities	133,659	-	133,659	124,921	-	124,921
Fund Balance/Net Position:						
Invested in capital assets	-	3,792,264	3,792,264	-	3,809,884	3,809,884
Nonspendable	336,576	(336,576)	-	337,308	(337,308)	-
Restricted/reserved	210,449	-	210,449	213,489	-	213,489
Assigned/designated	38,790	-	38,790	38,782	-	38,782
PMA assigned/designated	33,966	-	33,966	33,966	-	33,966
Unassigned/undesignated	1,858,352	336,576	2,194,928	1,464,335	337,308	1,801,643
Total fund balance/net position	2,478,133	3,792,264	6,270,397	2,087,880	3,809,884	5,897,764
Total Liabilities and Fund Balance/Net Position	$ 2,611,792	$ 3,792,264	$ 6,404,056	$ 2,212,801	$ 3,809,884	$ 6,022,685

The accompanying notes are an integral part of these financial statements.

WEST FLORIDA HISTORIC PRESERVATION, INC.
DBA UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENTS OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
YEARS ENDED JUNE 30, 2023 AND 2022

	2023			2022		
	General Fund	Adjustments (Note 1)	Statement of Activities	General Fund	Adjustments (Note 1)	Statement of Activities
Program Revenues:						
Grants and local support	$ 433,315	$ -	$ 433,315	$ 431,872	$ -	$ 431,872
Admissions, including tours, Pensacola Museum of Art and school programs	527,704	-	527,704	378,046	-	378,046
Rents and leases	431,713	-	431,713	397,422	-	397,422
Museum store income, net	22,185	-	22,185	2,154	-	2,154
Total program revenues	1,414,917	-	1,414,917	1,209,494	-	1,209,494
General Revenues:						
Interest and dividends	25,929	-	25,929	15,620	-	15,620
Miscellaneous	99,062	-	99,062	35,730	-	35,730
Realized/unrealized gains (losses)	98,997	-	98,997	(187,270)	-	(187,270)
Forgiveness of Paycheck Protection Program loan	-	-	-	278,690	-	278,690
Other COVID-19 income	-	-	-	48,181	-	48,181
Total general revenues	223,988	-	223,988	190,951	-	190,951
Total revenues	1,638,905	-	1,638,905	1,400,445	-	1,400,445
Expenditures/Expenses:						
Historic Pensacola Village and museum activities	68,660	-	68,660	73,892	-	73,892
Historic preservation and education programs	185,495	-	185,495	232,463	-	232,463
Pensacola Museum of Art	221,916	-	221,916	179,258	-	179,258
Management and general	479,248	-	479,248	695,262	-	695,262
Depreciation	-	260,923	260,923	-	327,359	327,359
Capital outlay	243,303	(243,303)	-	-	-	-
Total expenditures/expenses	1,198,622	17,620	1,216,242	1,180,875	327,359	1,508,234
Change in fund balance/net position	440,283	(17,620)	422,663	219,570	(327,359)	(107,789)
Fund Balance/Net Position, Beginning of Year	2,087,880	3,809,884	5,897,764	1,868,310	4,137,243	6,005,553
Fund Balance/Net Position, End of Year	$ 2,528,163	$ 3,792,264	$ 6,320,427	$ 2,087,880	$ 3,809,884	$ 5,897,764

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose:

West Florida Historic Preservation, Inc. ("WFHPI"), formerly Historic Pensacola, Inc., was organized as a not-for-profit corporation under Section 266.0018, Florida Statutes, to engage in the restoration and exhibition of historical landmarks in the vicinity of Pensacola, Florida. In 2001, Section 266.0018, Florida Statutes was repealed, at which time the legislature transferred the historic preservation responsibilities to the University of West Florida ("UWF"). On July 1, 2001, WFHPI was designated as a direct support organization of UWF under Section 267.1732, Florida Statutes, in order to assist UWF in carrying out its dual historic preservation and historic preservation education purposes and responsibilities. In November 2013, West Florida Historic Preservation, Inc. changed its name to West Florida Historic Preservation, Inc., d/b/a University of West Florida Historic Trust ("the Trust").

The general operating authority of the Trust is contained in Section 267.1732, Florida Statutes (Chapter 2001-199, Laws of Florida). The Trust operates under an operating agreement with UWF and is considered a component unit of UWF.

Expenses paid by the Trust to renovate or modify property controlled by UWF and leased by the Trust are capitalized and reflected in buildings and improvements in these financial statements. The Trust assists UWF in operating, preserving and maintaining various historical properties owned by the State of Florida and controlled by UWF. Certain expenses related to these activities are directly paid by UWF and are not included in these financial statements. Those expenses, which are not reflected in these financial statements, are as follows:

	2023	2022
Telephone	$ 10,345	$ 10,758
Operating supplies	10,889	-
Office equipment rental	5,657	2,582
Electricity	135,322	26,656
Natural gas	26,134	10,642
Other utilities	45,620	9,493
Repairs and maintenance	93,548	36,820
Equipment	17,861	1,574
Contractual services	30,831	7,649
Professional services	17,568	-
Security	34,728	9,223
Insurance	29,010	13,641
Other	1,545	1,142
Totals	$ 459,058	$ 130,180

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Organization and Purpose (Continued):

Salaries of UWF employees who staff the Trust are paid directly by UWF. These in-kind salaries amounted to $1,171,949 and $1,263,999 for the years ended June 30, 2023 and 2022, respectively, and are not reflected in the books of the Trust. Additionally, UWF donates office space in the Bowden Building located at 120 Church Street in downtown Pensacola, Florida to the Trust. Management estimates the fair value of this donated office space to be $241,984 and $216,512 for the years ended June 30, 2023 and 2022, respectively.

In November 2013, the Trust entered into a Memorandum of Understanding ("MOU") with the University of West Florida Foundation ("UWFF"), a direct service organization of UWF, where all membership income is handled and recorded by UWFF. Membership income held by UWFF amounted to $55,949 and $55,714 as of June 30, 2023 and 2022, respectively.

Each state university board of trustees is authorized to permit the use of property, facilities, and personal services at any state university by any university direct support organization per Section 1004.28, Florida Statutes. Administrative and fiscal services, office space, and other miscellaneous support services are provided to UWF direct support organizations by UWF at no cost. No value is assigned to administrative and fiscal services in the accompanying statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position.

Pensacola Museum of Art:

On July 1, 2016, the assets of the Pensacola Museum of Art ("PMA"), an independent not-for-profit corporation, became part of UWF. On that date, UWFF was gifted a historic building, land, a fine arts collection, furniture and equipment, cash and cash equivalents, a permanent endowment, and other current assets from the dissolving entity totaling approximately $4.2 million. UWFF transferred the historic building and land to UWF and the fine arts collection, furniture and equipment, and all other assets were transferred to the Trust, with the exception of the permanent endowment. The Trust maintains a management agreement with UWF covering the preservation of historic properties for UWF. UWFF will continue to steward the endowment for purposes of the PMA, now a division of the Trust. The new PMA division has a non-governing advisory board that reports to the Trust's board of directors. Under the agreement, UWFF will handle all and record all unified membership income for the PMA. PMA unified membership income held by UWFF amounted to $19,054 and $33,300 as of June 30, 2023 and 2022, respectively.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation:

These financial statements have been prepared in conformity with the accounting principles and reporting guidelines established by the Governmental Accounting Standards Board ("GASB"). The Trust utilizes the following fund type:

- General Fund, a governmental fund, is used to account for all revenues and expenditures applicable to the general operations of the Trust that are not required either legally or by accounting principles generally accepted in the United States of America ("GAAP") to be accounted for in another fund.

Government-Wide Financial Statements:

The government-wide financial statements (i.e., the statements of net position and governmental fund balance sheets and the statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position) report information on all of the activities of the Trust. Governments typically report activities as either governmental activities, which are supported by grants and other intergovernmental revenues, or business-type activities, which rely to a significant extent on fees and charges for support. The Trust reports its activities as governmental activities.

Because the Trust reports only governmental activities and only one program, it is considered to be a special-purpose government for financial reporting purposes under GAAP. As such, the government-wide financial statements are presented together with the governmental fund financial statements with an adjustment column presented to reconcile the two sets of statements.

The Trust has one governmental fund type, which is the General Fund. The General Fund is used to account for all resources and operations. Governmental funds are accounted for on a "spending" or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds:

The General Fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; that is, when they are measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Trust considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when the related liability is incurred. Primary revenues consist of charges for services, licenses, and permits. All of these revenues are susceptible to accrual.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Inventory:

Inventory consists of merchandise held for resale in the museum gift shops. Inventory is stated at lower of cost or market and is accounted for under the first-in, first-out method.

Capital Assets:

Property and equipment are recorded at cost. Donated capital assets are recorded at their estimated fair market value on the date of contribution. Expenditures which equal or exceed $5,000 that materially increase values, change capacities, or extend useful lives are capitalized. Repairs and maintenance costs are charged to operations when incurred.

Depreciation is computed using the straight-line method. Estimated useful lives of property and equipment range as follows:

Buildings and improvements	10 - 40 years
Furniture, fixtures and equipment	5 - 10 years

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Historical Properties, Antiques, and Collections:

Purchased historical properties, antiques, and collections that are held for educational and curatorial purposes are recorded at cost. Donated items are not capitalized but are recorded both as revenue and expense in the government-wide statement of activities. Whether purchased or donated, each item is cataloged, preserved, and cared for, and activities verifying their existence and assessing their condition are performed continuously.

Historical properties, antiques, and collections are acquired for purposes of preservation and display. Management considers these items to be historically significant and should be preserved perpetually. Accordingly, depreciation is not recorded for these items.

Program Revenue:

Program revenue from local governments and government grants is recorded based upon the terms of the grantor allotment which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of the services has been rendered. Such revenue is subject to audit by the grantor. If the examination results in a deficiency of allowable expenses, the Trust will be required to refund any deficiencies.

Income Taxes:

The Trust is exempt from federal income taxes under Internal Revenue Service Code Section 501(c)(3). As a result, there is no provision for taxes in the accompanying financial statements.

Donated Services, Materials, and Facilities:

The Trust receives donated services from a variety of unpaid volunteers assisting in the museum and education programs. No amounts have been recognized in the accompanying statements of activities for these donated services.

As discussed previously, UWF pays certain expenses and donates office space to the Trust.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Adjustments Between Governmental Fund Balance Sheets and Statements of Net Position:

Capital assets are not financial resources and therefore are not reported in the governmental fund. Adjustment is made to include capital assets in the entity-wide statements of net position.

Designations of net position are considered to be an internal constraint on resources and, therefore, are not reported in the entity-wide statements of net position. Adjustment is made to remove designations of net position from the entity-wide statements of net position.

Adjustments Between Governmental Fund Statements of Revenue, Expenditures, and Changes in Fund Balances and Statements of Activities:

Because capital assets are not reported in the governmental fund, no depreciation is recognized in the governmental fund statements of revenues, expenditures, and changes in fund balances. Instead, capital outlays are reported as expenditures. Adjustment is made to include depreciation expense and remove capital outlays in the entity-wide statements of activities.

Recent Accounting Pronouncements:

In June 2017, the Governmental Accounting Standards Board ("GASB") issued Statement No. 87, *Leases ("GASB 87"),* which addresses accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that are currently classified as operating leases and recognized as inflows of resources or outflows of resources. GASB 87 establishes the lessee's requirement to recognize a lease liability and an intangible right-to-use asset. GASB 87 was effective for the Trust for the year ended June 30, 2022. Adoption of GASB 87 did not have a significant impact on the Trust's financial statements.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Trust's deposits and investments consist of demand deposits and certificates of deposit. The carrying amount of the Trust's deposits and investments at June 30, 2023 and 2022 was $882,630 and $546,736, respectively, and the bank balance was $929,127 and $629,052, respectively. The Trust's cash balances held by financial institutions are insured by the Federal Deposit Insurance Corporation up to certain limits.

NOTE 3 - DUE FROM UWFF/UWF

In March 2013, the Trust entered into a MOU with UWFF, where the Trust may transfer current cash assets to UWFF to invest on the Trust's behalf. These funds are invested as a Quasi-Endowment with UWFF and will be part of the overall investment pool subject to spending and investment policies of UWFF as agreed to in the MOU. The Trust's investment with UWFF amounted to $1,137,815 and $1,085,446 at June 30, 2023 and 2022, respectively.

During the year ended June 30, 2022, a transfer was made from UWF for unused Paycheck Protection Program ("PPP") loan proceeds, which were used for general expenses in 2022.

NOTE 4 - CAPITAL ASSETS

Capital assets consist of the following:

June 30, 2023:	Beginning Balance	Increases	Decreases	Ending Balance
Historic Pensacola Village				
Land	$ 1,010,660	$ -	$ -	$ 1,010,660
Buildings and improvements	5,222,917	139,248	-	5,362,165
Furniture, fixtures and equipment	4,923	-	-	4,923
Barkley House				
Furniture, fixtures and equipment	17,489	-	-	17,489
Pensacola Museum of Art				
Furniture, fixtures and equipment	63,974	37,801	-	101,775
General and Administrative				
Furniture, fixtures and equipment	427,546	22,253	-	449,799
Construction in progress	-	44,001	-	44,001
	6,747,509	243,303	-	6,990,812
Less accumulated depreciation	2,937,625	260,923		3,198,548
	$ 3,809,884	$ (17,620)	$ -	$ 3,792,264

NOTE 4 - CAPITAL ASSETS (Continued)

June 30, 2022:	Beginning Balance	Increases	Decreases	Ending Balance
Historic Pensacola Village				
Land	$ 1,010,660	$ -	$ -	$ 1,010,660
Buildings and improvements	5,222,917	-	-	5,222,917
Furniture, fixtures and equipment	8,012	-	(3,089)	4,923
Barkley House				
Furniture, fixtures and equipment	17,489	-	-	17,489
Pensacola Museum of Art				
Furniture, fixtures and equipment	63,974	-	-	63,974
General and Administrative				
Furniture, fixtures and equipment	428,225	-	(679)	427,546
	6,751,277	-	(3,768)	6,747,509
Less accumulated depreciation	2,614,034	327,359	(3,768)	2,937,625
	$ 4,137,243	$ (327,359)	$ -	$ 3,809,884

Depreciation expense was $260,923 and $327,539 for the years ended June 30, 2023 and 2022, respectively.

NOTE 5 - DEFERRED REVENUE

Rental revenue is considered earned when the event has occurred or the performance of the services has been rendered. Amounts received by the Trust in advance of the date of the event or performance of services are recorded as deferred revenue until the event has occurred or services are rendered. Total deferred revenue amounted to $91,572 and $98,881 at June 30, 2023 and 2022, respectively.

NOTE 6 - FUND BALANCE/NET POSITION

In the financial statements, fund balances/net position are classified as follows:

Nonspendable Fund Balance:

Nonspendable fund balance represents amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Nonspendable fund balances as of June 30, 2023 and 2022 are presented as follows:

	2023	2022
Nonspendable -		
Inventory	$ 73,463	$ 75,486
Prepaid assets and deposits	13,899	12,608
Historical properties, antiques and collections	249,214	249,214
	$ 336,576	$ 337,308

Restricted Fund Balance / Reserved Net Position:

Restricted fund balance or reserved net position represent amounts that can be spent only for specific purposes required by law or other externally imposed conditions by grantors or creditors. Restricted fund balances/reserved net position as of June 30, 2023 and 2022 are presented as follows:

	2023	2022
Restricted -		
Old Christ Church fund	$ 140,949	$ 140,873
Kranc Property	57,500	57,500
Florida Conference AME Holding	-	3,116
Cemetery Projects	12,000	12,000
	$ 210,449	$ 213,489

NOTE 6 - FUND BALANCE/NET POSITION (Continued)

Assigned Fund Balance / Designated Net Position:

Assigned fund balance or designated net position represent amounts that are designated by the Board of Directors, under authorization governed in the Trust's By-Laws, for a particular purpose but not spendable until a majority vote of approval by the Board of Directors. The assigned fund balance/designated net position of $38,790 and $38,782 as of June 30, 2023 and 2022, respectively, represents the remaining cash balance in the Veal Education Fund.

PMA assigned fund balance or designated net position represents amounts that are designated by the Board of Directors but are not spendable until a majority vote of approval. In 2017, the Pensacola Museum of Art received a BP claim and the Board of Directors approved to designate these funds for future purchases of artwork and collections to be held at the museum. The assigned fund balance/designated net position of $33,966 as of June 30, 2023 and 2022, represents the remaining designated BP funds.

Use of Restricted Resources:

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Trust's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Trust's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications, committed and then assigned fund balances, if any, before using unassigned fund balances.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Dependency on Government Support:

The Trust receives a substantial amount of support from UWF, and state and local government agencies. A reduction in the level of future support from these entities could have a substantial effect on the Trust's programs and activities.

UWF Agreement:

As discussed in Note 1, the Trust is committed to assist UWF under an operating agreement which extends for an indefinite term.

NOTE 8 - RISK MANAGEMENT

The Trust is exposed to various levels of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Trust is insured for these risks. There were no insurance losses related to these risks in excess of insurance coverage in any of the three prior fiscal years. The Trust is not aware of any liabilities related to these risks as of June 30, 2023.

NOTE 9 - COVID-19 RELATED INCOME

The Trust received loan proceeds in the amount of $278,690 under the PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The PPP loan's principal and accrued interest were forgivable to the extent that the proceeds were used for eligible purposes, subject to certain limitations. During the year ended June 30, 2022, the loan proceeds were used for eligible purposes, and the loan was forgiven. Accordingly, the Trust recognized $278,690 as other income during the year ended June 30, 2022.

The Trust was also awarded a grant totaling $29,254 from the Florida American Rescue Plan Cultural Grant Program ("Florida ARP") which is funded by the Florida Department of State Division of Arts and Culture and from Florida Humanities. The funds were to be used for general operating expenses for the Trust. Accordingly, the Trust recognized $29,254 as other income during the year ended June 30, 2022.

In addition, the Trust received $18,927 from the Small Business Administration to assist in general operations of the Trust. Accordingly, the Trust recognized $18,927 as other income during the year ended June 30, 2022.

OTHER REPORTS

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*

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Florida Historic Preservation, Inc., d/b/a University of West Florida Historic Trust ("the Trust"), (a component unit of the University of West Florida), which comprise the statement of net position and governmental fund balance sheet as of June 30, 2023, and the related statement of activities and governmental fund revenues, expenditures, and changes in fund balance/net position for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August __, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Trust's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, we do not express an opinion on the effectiveness of the Trust'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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Trust'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.

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Trust's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental 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 Trust'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 Trust's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pensacola, Florida
August __, 2023

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST

(A COMPONENT UNIT OF
THE UNIVERSITY OF WEST FLORIDA)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST

(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

CONTENTS

	PAGE
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Statements of Net Position and Governmental Fund Balance Sheets	7
Statements of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balance/Net Position	8
Notes to Financial Statements	9
Other Reports:	
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*	20

INDEPENDENT AUDITOR'S REPORT

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

Opinion

We have audited the accompanying financial statements of the governmental activities and the entity-wide activities of West Florida Historic Preservation, Inc. d/b/a University of West Florida Historic Trust ("the Trust"), (a component unit of the University of West Florida), which collectively comprise the statements of net position and governmental fund balance sheets as of June 30, 2022 and 2021, and the related statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial positions of the governmental activities and the entity-wide activities of the Trust as of June 30, 2022 and 2021, and the changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Trust and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for twelve months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust'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 Trust'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2022, on our consideration of the Trust'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 Trust'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 Trust's internal control over financial reporting and compliance.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
August 24, 2022

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022 AND 2021

The following is a narrative overview and analysis of the West Florida Historic Preservation, Inc. d/b/a University of West Florida Historic Trust's ("the Trust") significant financial activities for the fiscal year ended June 30, 2022.

Operational Highlights

- We started off the fiscal year with some closures still in effect due to COVID-19. By early August we were able to open all museums to full operation. We adjusted our offerings for special event rentals allowing us to better meet the needs of the customers during the off season. This resulted in an increase in revenue from event rentals for the year of 18% over the previous year.
- We changed parking management companies which will increase parking revenue by 50% in the next fiscal year. Overall, we have focused on programs and ventures that would generate revenue and have limited non-revenue generating programs.
- Visitation increased by 207%, rental income increased by 18%, ticket sales increased by 379% and museum store sales increased by 160%.
- In FY 2021-22, we received a number of grants which included a Florida American Rescue Plan Cultural Grant in the amount of $4,254 from the state's Division of Arts & Culture; a $25,000 American Rescue Act Grant from the Florida Humanities Council; an SBA Shuttered Venue Operator's Grant for $18,927 to offset lost revenue; a $5,000 grant from International Paper Foundation; a $1,000 grant from the Great Gulf Coast Arts Festival; a $45,000 General Operations Support Grant from the Florida Division of Cultural Affairs.
- On July 17, 2021, we hosted Escambia County's Bicentennial Celebration. Funding for the celebration was provided by the city, county, and state. We processed many of the invoices for this event and received reimbursements from each of these entities.
- A huge portion of the 2021-22 FY was spent completing repairs from Hurricane Sally. The majority of the work is being funded through insurance settlements which were processed on campus. We anticipate some FEMA reimbursements in the future.
- In an effort to establish a fundraising event we hosted our first Bootleg Ball on April 2, 2022, at the Museum of Commerce. Tickets were sold for $200 each and we solicited sponsors for the band, bar, and food at $5,000 each. After all expenses were covered, we made around $4,000 on the event but created a great deal of buzz which will help us with next year's event.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Trust's basic financial statements. They are: 1) entity-wide and governmental fund financial statements and 2) notes to the financial statements.

Entity-wide financial statements are designed to provide readers with a broad overview of the Trust's finances in a manner similar to a private-sector business. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found starting on page 9 of this report.

Summary of Financial Condition

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Net Position

	2022	2021	2020
Total assets, excluding capital assets	$ 2,212,801	$ 2,265,352	$ 1,940,255
Capital assets	3,809,884	4,137,243	4,509,152
Total assets	$ 6,022,685	$ 6,402,595	$ 6,449,407
Current liabilities	$ 124,921	$ 397,042	$ 93,479
Invested in capital assets	3,809,884	4,137,243	4,509,152
Reserved	213,489	209,429	201,288
Designated	38,782	38,774	38,697
PMA designated	33,966	33,966	68,302
Undesignated	1,801,643	1,586,141	1,538,489
Total fund balance/net position	5,897,764	6,005,553	6,355,928
Total liabilities and net position	$ 6,022,685	$ 6,402,595	$ 6,449,407

Summary of Financial Condition (Continued)

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Revenues, Expenses, and Changes in Net Position

	2022	2021	2020
Program revenues	$ 1,209,494	$ 731,858	$ 858,293
General revenues	190,951	419,508	12,982
Total revenues	1,400,445	1,151,366	871,275
Historic Pensacola Village and museum activities	73,892	49,695	45,187
Historic preservation and education programs	232,463	220,220	170,964
Pensacola Museum of Art	179,258	197,775	244,515
Management and general	695,262	603,084	325,762
Depreciation	327,359	430,967	412,580
Total expenditures/expenses	1,508,234	1,501,741	1,199,008
Change in net position	$ (107,789)	$ (350,375)	$ (327,733)

Capital Assets

The Trust's investment in capital assets totaled $3,809,884 (net of accumulated depreciation of $2,937,625). Capital assets include land, buildings and improvements, and furniture, fixtures and equipment.

Economic Factors

Budgetary constraints of state and local governments can affect the Trust's funding.

Requests for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address:

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Attn: Executive Director
P.O. Box 12866
Pensacola, FL 32591-2866

WEST FLORIDA HISTORIC PRESERVATION, INC.
DBA UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENTS OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEETS
JUNE 30, 2022 AND 2021

	2022			2021		
	General Fund	Adjustments (Note 1)	Statement of Net Position	General Fund	Adjustments (Note 1)	Statement of Net Position
Assets:						
Cash	$ 368,466	$ -	$ 368,466	$ 123,240	$ -	$ 123,240
Certificates of deposit	179,655	-	179,655	179,506	-	179,506
Due from UWF Foundation	1,085,446	-	1,085,446	1,380,409	-	1,380,409
Grants and local support receivable	241,815	-	241,815	214,231	-	214,231
Accrued interest receivable	111	-	111	131	-	131
Inventory	75,486	-	75,486	106,480	-	106,480
Prepaid assets	11,774	-	11,774	11,307	-	11,307
Historical properties, antiques and collections	249,214	-	249,214	249,214	-	249,214
Deposits	834	-	834	834	-	834
Capital assets -						
Non-depreciable	-	1,010,660	1,010,660	-	1,010,660	1,010,660
Depreciable, net of accumulated depreciation	-	2,799,224	2,799,224	-	3,126,583	3,126,583
Total Assets	$ 2,212,801	$ 3,809,884	$ 6,022,685	$ 2,265,352	$ 4,137,243	$ 6,402,595
Liabilities:						
Note payable	$ -	$ -	$ -	$ 278,690	$ -	$ 278,690
Accounts payable	26,040	-	26,040	24,804	-	24,804
Deferred revenue	98,881	-	98,881	93,548	-	93,548
Total liabilities	124,921	-	124,921	397,042	-	397,042
Fund Balance/Net Position:						
Invested in capital assets	-	3,809,884	3,809,884	-	4,137,243	4,137,243
Nonspendable	337,308	(337,308)	-	367,835	(367,835)	-
Restricted/reserved	213,489	-	213,489	209,429	-	209,429
Assigned/designated	38,782	-	38,782	38,774	-	38,774
PMA assigned/designated	33,966	-	33,966	33,966	-	33,966
Unassigned/undesignated	1,464,335	337,308	1,801,643	1,218,306	367,835	1,586,141
Total fund balance/net position	2,087,880	3,809,884	5,897,764	1,868,310	4,137,243	6,005,553
Total Liabilities and Fund Balance/Net Position	$ 2,212,801	$ 3,809,884	$ 6,022,685	$ 2,265,352	$ 4,137,243	$ 6,402,595

The accompanying notes are an integral part of these financial statements.

WEST FLORIDA HISTORIC PRESERVATION, INC.
DBA UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENTS OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
YEARS ENDED JUNE 30, 2022 AND 2021

	2022			2021		
	General Fund	Adjustments (Note 1)	Statement of Activities	General Fund	Adjustments (Note 1)	Statement of Activities
Program Revenues:						
Grants and local support	$ 431,872	$ -	$ 431,872	$ 348,230	$ -	$ 348,230
Admissions, including tours, Pensacola Museum of Art and school programs	378,046	-	378,046	104,376	-	104,376
Rents and leases	397,422	-	397,422	271,677	-	271,677
Museum store income, net	2,154	-	2,154	7,575	-	7,575
Total program revenues	1,209,494	-	1,209,494	731,858	-	731,858
General Revenues:						
Interest and dividends	15,620	-	15,620	12,163	-	12,163
Miscellaneous	35,730	-	35,730	68,539	-	68,539
Realized/unrealized gains (losses)	(187,270)	-	(187,270)	338,806	-	338,806
Forgiveness of Paycheck Protection Program loan	278,690	-	278,690	-	-	-
Other COVID-19 income	48,181	-	48,181	-	-	-
Total general revenues	190,951	-	190,951	419,508	-	419,508
Total revenues	1,400,445	-	1,400,445	1,151,366	-	1,151,366
Expenditures/Expenses:						
Historic Pensacola Village and museum activities	73,892	-	73,892	49,695	-	49,695
Historic preservation and education programs	232,463	-	232,463	220,220	-	220,220
Pensacola Museum of Art	179,258	-	179,258	197,775	-	197,775
Management and general	695,262	-	695,262	603,084	-	603,084
Depreciation	-	327,359	327,359	-	430,967	430,967
Capital outlay	-	-	-	59,058	(59,058)	-
Total expenditures/expenses	1,180,875	327,359	1,508,234	1,129,832	371,909	1,501,741
Change in fund balance/net position	219,570	(327,359)	(107,789)	21,534	(371,909)	(350,375)
Fund Balance/Net Position, Beginning of Year	1,868,310	4,137,243	6,005,553	1,846,776	4,509,152	6,355,928
Fund Balance/Net Position, End of Year	$ 2,087,880	$ 3,809,884	$ 5,897,764	$ 1,868,310	$ 4,137,243	$ 6,005,553

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose:

West Florida Historic Preservation, Inc. ("WFHPI"), formerly Historic Pensacola, Inc., was organized as a not-for-profit corporation under Section 266.0018, Florida Statutes, to engage in the restoration and exhibition of historical landmarks in the vicinity of Pensacola, Florida. In 2001, Section 266.0018, Florida Statutes was repealed, at which time the legislature transferred the historic preservation responsibilities to the University of West Florida ("UWF"). On July 1, 2001, WFHPI was designated as a direct support organization of UWF under Section 267.1732, Florida Statutes, in order to assist UWF in carrying out its dual historic preservation and historic preservation education purposes and responsibilities. In November 2013, West Florida Historic Preservation, Inc. changed its name to West Florida Historic Preservation, Inc., d/b/a University of West Florida Historic Trust ("the Trust").

The general operating authority of the Trust is contained in Section 267.1732, Florida Statutes (Chapter 2001-199, Laws of Florida). The Trust operates under an operating agreement with UWF and is considered a component unit of UWF.

Expenses paid by the Trust to renovate or modify property controlled by UWF and leased by the Trust are capitalized and reflected in buildings and improvements in these financial statements. The Trust assists UWF in operating, preserving and maintaining various historical properties owned by the State of Florida and controlled by UWF. Certain expenses related to these activities are directly paid by UWF and are not included in these financial statements. Those expenses, which are not reflected in these financial statements, are as follows:

	2022	2021
Telephone	$ 10,758	$ 9,269
Operating supplies	-	232
Office equipment rental	2,582	6,034
Electricity	26,656	82,045
Natural gas	10,642	14,259
Other utilities	9,493	54,644
Repairs and maintenance	36,820	17,362
Equipment	1,574	814
Contractual services	7,649	25,571
Security	9,223	12,212
Insurance	13,641	13,139
Other	1,142	8,307
Totals	$ 130,180	$ 243,888

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Organization and Purpose (Continued):

Salaries of UWF employees who staff the Trust are paid directly by UWF. These in-kind salaries amounted to $1,263,999 and $1,410,367 for the years ended June 30, 2022 and 2021, respectively, and are not reflected in the books of the Trust. Additionally, UWF donates office space in the Bowden Building located at 120 Church Street in downtown Pensacola, Florida to the Trust. Management estimates the fair value of this donated office space to be $216,512 for the years ended June 30, 2022 and 2021.

In November 2013, the Trust entered into a Memorandum of Understanding ("MOU") with the University of West Florida Foundation ("UWFF"), a direct service organization of UWF, where all membership income is handled and recorded by UWFF. Membership income held by UWFF amounted to $55,714 and $51,808 as of June 30, 2022 and 2021, respectively.

Each state university board of trustees is authorized to permit the use of property, facilities, and personal services at any state university by any university direct support organization per Section 1004.28, Florida Statutes. Administrative and fiscal services, office space, and other miscellaneous support services are provided to UWF direct support organizations by UWF at no cost. No value is assigned to administrative and fiscal services in the accompanying statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position.

Pensacola Museum of Art:

On July 1, 2016, the assets of the Pensacola Museum of Art ("PMA"), an independent not-for-profit corporation, became part of UWF. On that date, UWFF was gifted a historic building, land, a fine arts collection, furniture and equipment, cash and cash equivalents, a permanent endowment, and other current assets from the dissolving entity totaling approximately $4.2 million. UWFF transferred the historic building and land to UWF and the fine arts collection, furniture and equipment, and all other assets were transferred to the Trust, with the exception of the permanent endowment. The Trust maintains a management agreement with UWF covering the preservation of historic properties for UWF. UWFF will continue to steward the endowment for purposes of the PMA, now a division of the Trust. The new PMA division has a non-governing advisory board that reports to the Trust's board of directors. Under the agreement, UWFF will handle all and record all membership income for the PMA. PMA membership income held by UWFF amounted to $33,300 and $21,825 as of June 30, 2022 and 2021, respectively.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation:

These financial statements have been prepared in conformity with the accounting principles and reporting guidelines established by the Governmental Accounting Standards Board ("GASB"). The Trust utilizes the following fund type:

- General Fund, a governmental fund, is used to account for all revenues and expenditures applicable to the general operations of the Trust that are not required either legally or by accounting principles generally accepted in the United States of America ("GAAP") to be accounted for in another fund.

Government-Wide Financial Statements:

The government-wide financial statements (i.e., the statements of net position and governmental fund balance sheets and the statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position) report information on all of the activities of the Trust. Governments typically report activities as either governmental activities, which are supported by grants and other intergovernmental revenues, or business-type activities, which rely to a significant extent on fees and charges for support. The Trust reports its activities as governmental activities.

Because the Trust reports only governmental activities and only one program, it is considered to be a special-purpose government for financial reporting purposes under GAAP. As such, the government-wide financial statements are presented together with the governmental fund financial statements with an adjustment column presented to reconcile the two sets of statements.

The Trust has one governmental fund type, which is the General Fund. The General Fund is used to account for all resources and operations. Governmental funds are accounted for on a "spending" or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds:

The General Fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; that is, when they are measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Trust considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when the related liability is incurred. Primary revenues consist of charges for services, licenses, and permits. All of these revenues are susceptible to accrual.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Inventory:

Inventory consists of merchandise held for resale in the museum gift shops. Inventory is stated at lower of cost or market and is accounted for under the first-in, first-out method.

Capital Assets:

Property and equipment are recorded at cost. Donated capital assets are recorded at their estimated fair market value on the date of contribution. Expenditures which equal or exceed $5,000 that materially increase values, change capacities, or extend useful lives are capitalized. Repairs and maintenance costs are charged to operations when incurred.

Depreciation is computed using the straight-line method. Estimated useful lives of property and equipment range as follows:

Buildings and improvements	10 - 40 years
Furniture, fixtures and equipment	5 - 10 years

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Historical Properties, Antiques, and Collections:

Purchased historical properties, antiques, and collections that are held for educational and curatorial purposes are recorded at cost. Donated items are not capitalized but are recorded both as revenue and expense in the government-wide statement of activities. Whether purchased or donated, each item is cataloged, preserved, and cared for, and activities verifying their existence and assessing their condition are performed continuously.

Historical properties, antiques, and collections are acquired for purposes of preservation and display. Management considers these items to be historically significant and should be preserved perpetually. Accordingly, depreciation is not recorded for these items.

Program Revenue:

Program revenue from local governments and government grants is recorded based upon the terms of the grantor allotment which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of the services has been rendered. Such revenue is subject to audit by the grantor. If the examination results in a deficiency of allowable expenses, the Trust will be required to refund any deficiencies.

Income Taxes:

The Trust is exempt from federal income taxes under Internal Revenue Service Code Section 501(c)(3). As a result, there is no provision for taxes in the accompanying financial statements.

Donated Services, Materials, and Facilities:

The Trust receives donated services from a variety of unpaid volunteers assisting in the museum and education programs. No amounts have been recognized in the accompanying statements of activities for these donated services.

As discussed previously, UWF pays certain expenses and donates office space to the Trust.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Adjustments Between Governmental Fund Balance Sheets and Statements of Net Position:

Capital assets are not financial resources and therefore are not reported in the governmental fund. Adjustment is made to include capital assets in the entity-wide statements of net position.

Designations of net position are considered to be an internal constraint on resources and, therefore, are not reported in the entity-wide statements of net position. Adjustment is made to remove designations of net position from the entity-wide statements of net position.

Adjustments Between Governmental Fund Statements of Revenue, Expenditures, and Changes in Fund Balances and Statements of Activities:

Because capital assets are not reported in the governmental fund, no depreciation is recognized in the governmental fund statements of revenues, expenditures, and changes in fund balances. Instead, capital outlays are reported as expenditures. Adjustment is made to include depreciation expense and remove capital outlays in the entity-wide statements of activities.

Recent Accounting Pronouncements:

In June 2017, the Governmental Accounting Standards Board ("GASB") issued Statement No. 87, *Leases ("GASB 87"),* which addresses accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that are currently classified as operating leases and recognized as inflows of resources or outflows of resources. GASB 87 establishes the lessee's requirement to recognize a lease liability and an intangible right-to-use asset. GASB 87 was effective for the Trust for the year ended June 30, 2022. Adoption of GASB 87 did not have a significant impact on the Trust's financial statements.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Trust's deposits and investments consist of demand deposits and certificates of deposit. The carrying amount of the Trust's deposits and investments at June 30, 2022 and 2021 was $546,736 and $301,361, respectively, and the bank balance was $629,052 and $331,956, respectively. The Trust's cash balances held by financial institutions are insured by the Federal Deposit Insurance Corporation up to certain limits.

NOTE 3 - DUE FROM UWFF/UWF

In March 2013, the Trust entered into a MOU with UWFF, where the Trust may transfer current cash assets to UWFF to invest on the Trust's behalf. These funds are invested as a Quasi-Endowment with UWFF and will be part of the overall investment pool subject to spending and investment policies of UWFF as agreed to in the MOU. The Trust's investment with UWFF amounted to $1,085,446 and $1,330,023 at June 30, 2022 and 2021, respectively.

In addition, at June 30, 2021, $50,386 was due from UWF from unused Paycheck Protection Program ("PPP") loan proceeds as stated in Note 9. During the year 2022, a transfer was made from UWF for the remaining loan proceeds, which were used for general expenses in current year. Therefore, no amount was due from UWF related to PPP proceeds at June 30, 2022.

NOTE 4 - CAPITAL ASSETS

Capital assets consist of the following:

June 30, 2022:	Beginning Balance	Increases	Decreases	Ending Balance
Historic Pensacola Village				
Land	$ 1,010,660	$ -	$ -	$ 1,010,660
Buildings and improvements	5,222,917	-	-	5,222,917
Furniture, fixtures and equipment	8,012	-	(3,089)	4,923
Barkley House				
Furniture, fixtures and equipment	17,489	-	-	17,489
Pensacola Museum of Art				
Furniture, fixtures and equipment	63,974		-	63,974
General and Administrative				
Furniture, fixtures and equipment	428,225		(679)	427,546
	6,751,277	-	(3,768)	6,747,509
Less accumulated depreciation	2,614,034	327,359	(3,768)	2,937,625
	$ 4,137,243	$ (327,359)	$ -	$ 3,809,884

NOTE 4 - CAPITAL ASSETS (Continued)

June 30, 2021:	Beginning Balance	Increases	Decreases	Ending Balance
Historic Pensacola Village				
Land	$ 1,010,660	$ -	$ -	$ 1,010,660
Buildings and improvements	5,222,917	-	-	5,222,917
Furniture, fixtures and equipment	8,012	-	-	8,012
Barkley House				
Furniture, fixtures and equipment	17,489	-	-	17,489
Pensacola Museum of Art				
Furniture, fixtures and equipment	25,001	38,973	-	63,974
General and Administrative				
Furniture, fixtures and equipment	408,140	20,085	-	428,225
	6,692,219	59,058	-	6,751,277
Less accumulated depreciation	2,183,067	430,967	-	2,614,034
	$ 4,509,152	$ (371,909)	$ -	$ 4,137,243

Depreciation expense was $327,359 and $430,967 for the years ended June 30, 2022 and 2021, respectively.

NOTE 5 - DEFERRED REVENUE

Rental revenue is considered earned when the event has occurred or the performance of the services has been rendered. Amounts received by the Trust in advance of the date of the event or performance of services are recorded as deferred revenue until the event has occurred or services are rendered. Total deferred revenue amounted to $98,881 and $93,548 at June 30, 2022 and 2021, respectively.

NOTE 6 - FUND BALANCE/NET POSITION

In the financial statements, fund balances/net position are classified as follows:

Nonspendable Fund Balance:

Nonspendable fund balance represents amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Nonspendable fund balances as of June 30, 2022 and 2021 are presented as follows:

	2022	2021
Nonspendable -		
Inventory	$ 75,486	$ 106,480
Prepaid assets and deposits	12,608	12,141
Historical properties, antiques and collections	249,214	249,214
	$ 337,308	$ 367,835

Restricted Fund Balance / Reserved Net Position:

Restricted fund balance or reserved net position represent amounts that can be spent only for specific purposes required by law or other externally imposed conditions by grantors or creditors. Restricted fund balances/reserved net position as of June 30, 2022 and 2021 are presented as follows:

	2022	2021
Restricted -		
Old Christ Church fund	$ 140,873	$ 140,733
Kranc Property	57,500	57,500
Florida Conference AME Holding	3,116	4,196
Cemetery Projects	12,000	7,000
	$ 213,489	$ 209,429

NOTE 6 - FUND BALANCE/NET POSITION (Continued)

Assigned Fund Balance / Designated Net Position:

Assigned fund balance or designated net position represent amounts that are designated by the Board of Directors, under authorization governed in the Trust's By-Laws, for a particular purpose but not spendable until a majority vote of approval by the Board of Directors. The assigned fund balance/designated net position of $38,782 and $38,774 as of June 30, 2022 and 2021, respectively, represents the remaining cash balance in the Veal Education Fund.

PMA assigned fund balance or designated net position represents amounts that are designated by the Board of Directors but are not spendable until a majority vote of approval. In 2017, the Pensacola Museum of Art received a BP claim and the Board of Directors approved to designate these funds for future purchases of artwork and collections to be held at the museum. The assigned fund balance/designated net position of $33,966 as of June 30, 2022 and 2021, represents the remaining designated BP funds.

Use of Restricted Resources:

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Trust's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Trust's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications, committed and then assigned fund balances, if any, before using unassigned fund balances.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Dependency on Government Support:

The Trust receives a substantial amount of support from UWF, and state and local government agencies. A reduction in the level of future support from these entities could have a substantial effect on the Trust's programs and activities.

UWF Agreement:

As discussed in Note 1, the Trust is committed to assist UWF under an operating agreement which extends for an indefinite term.

NOTE 7 - COMMITMENTS AND CONTINGENCIES (Continued)

Coronavirus Disease 2019:

During the year ended June 30, 2022, Coronavirus Disease 2019 ("COVID-19") continued to be a pandemic. The full impact of the COVID-19 outbreak continues to evolve as of the date of the report. As such, it is very uncertain as to the full magnitude that the pandemic will have on the Trust. Management is actively monitoring its financial condition, liquidity, operations, suppliers and industry, and workforce. Given the evolution of the COVID-19 outbreak, the Trust is not able to estimate the effects of the outbreak on its results of operations, financial condition, or liquidity.

NOTE 8 - RISK MANAGEMENT

The Trust is exposed to various levels of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Trust is insured for these risks. There were no insurance losses related to these risks in excess of insurance coverage in any of the three prior fiscal years. The Trust is not aware of any liabilities related to these risks as of June 30, 2022.

NOTE 9 - COVID-19 RELATED INCOME

On April 27, 2021, the Trust received loan proceeds in the amount of $278,690 under the PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The PPP loan's principal and accrued interest were forgivable to the extent that the proceeds were used for eligible purposes, subject to certain limitations. The Trust transferred the loan proceeds to UWF for tracking purposes and was included in notes payable as of June 30, 2021. During the year ended June 30, 2022, the loan proceeds were used for eligible purposes, and the loan was forgiven. Accordingly, the Trust recognized $278,690 as other income during the year ended June 30, 2022.

The Trust was also awarded a grant totaling $29,254 from the Florida American Rescue Plan Cultural Grant Program ("Florida ARP") which is funded by the Florida Department of State Division of Arts and Culture and from Florida Humanities. The funds were to be used for general operating expenses for the Trust. Accordingly, the Trust recognized $29,254 as other income during the year ended June 30, 2022.

In addition, the Trust received $18,927 from the Small Business Administration to assist in general operations of the Trust. According, the Trust recognized $18,927 as other income during the year ended June 30, 2022.

OTHER REPORTS

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*

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Florida Historic Preservation, Inc., d/b/a University of West Florida Historic Trust ("the Trust"), (a component unit of the University of West Florida), which comprise the statement of net position and governmental fund balance sheet as of June 30, 2022, and the related statement of activities and governmental fund revenues, expenditures, and changes in fund balance/net position for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 24, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Trust's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, we do not express an opinion on the effectiveness of the Trust'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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Trust'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.

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Trust's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental 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 Trust'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 Trust's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
August 24, 2022

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST

(A COMPONENT UNIT OF
THE UNIVERSITY OF WEST FLORIDA)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST

(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

CONTENTS

	PAGE
Independent Auditor's Report	1
Management's Discussion and Analysis	3
Basic Financial Statements:	
Statements of Net Position and Governmental Fund Balance Sheets	6
Statements of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balance/Net Position	7
Notes to Financial Statements	8
Other Reports:	
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*	19

INDEPENDENT AUDITOR'S REPORT

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the entity-wide activities of West Florida Historic Preservation, Inc. d/b/a University of West Florida Historic Trust ("the Trust"), (a component unit of the University of West Florida), which collectively comprise the statements of net position and governmental fund balance sheets as of June 30, 2021 and 2020, and the related statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial positions of the governmental activities and the entity-wide activities of the Trust as of June 30, 2021 and 2020, and the changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2021, on our consideration of the Trust's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Trust's internal control over financial reporting and compliance.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
August 26, 2021

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021 AND 2020

The following is a narrative overview and analysis of the West Florida Historic Preservation, Inc. d/b/a University of West Florida Historic Trust's ("the Trust") significant financial activities for the fiscal year ended June 30, 2021.

Operational Highlights

- For fiscal year 2020/21 our overall site visitation was down 62% compared to the previous year. The decreased visitation has negatively impacted our earned income for the year. Overall, our lost revenue due to COVID-19 closures and restrictions amounted to approximately $345,267, which is 62% of our total budget.
- Our inability to open our museums and offer public programming has also severely diminished the visibility of our organization within the community and region which will most likely affect future revenue.
- In response to the decrease in revenue due to COVID-19 shutdowns, we cut part-time staff hours in half to help decrease expenses.
- We have also laid off five fulltime staff positions due to cuts to our state funding in January 2021. This has added to the strain on the remaining staff.
- We received $10,000 in CARES funding from the Florida Humanities Council to help cover the costs of our utilities.
- We also received $1,898 in CARES funding through the Florida Division of Cultural Affairs which will cover some general operating expenses such as utilities.
- In September of 2020 Hurricane Sally did major damage to our historic properties. Initial estimates place the cost of repairs to be $2,519,369. UWF filed a claim with the State's insurance and the state paid $2,280,112 to the university to cover the repairs. Repairs are ongoing and it is anticipated UWF's FEMA claim will cover any remaining costs.
- Due to the damage from Hurricane Sally, the Trust had to completely close its museums until early 2021, further limiting our ability to earn revenue.
- After offering only limited opening hours at the Pensacola Museum of Art and the Pensacola Museum of History since March of 2020, due to COVID-19, on July 7, 2020 we opened more of the museum but only on Tuesdays, Thursdays and Saturdays.
- The Trust applied for grants to help ease the burden on its finances placed by the pandemic and Hurricane Sally.
- We received PPP loan funding in the amount of $278,690 in April 2021.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Trust's basic financial statements. They are: 1) entity-wide and governmental fund financial statements and 2) notes to the financial statements.

Entity-wide financial statements are designed to provide readers with a broad overview of the Trust's finances in a manner similar to a private-sector business. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found starting on page 8 of this report.

Summary of Financial Condition

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Net Position

	2021	2020	2019
Total assets, excluding capital assets	$ 2,265,352	$ 1,940,255	$ 2,032,262
Capital assets	4,137,243	4,509,152	4,739,327
Total assets	$ 6,402,595	$ 6,449,407	$ 6,771,589
Current liabilities	$ 397,042	$ 93,479	$ 87,928
Invested in capital assets	4,137,243	4,509,152	4,739,327
Reserved	209,429	201,288	202,651
Designated	38,774	38,697	38,620
PMA designated	33,966	68,302	117,575
Undesignated	1,586,141	1,538,489	1,585,488
Total fund balance/net position	6,005,553	6,355,928	6,683,661
Total liabilities and net position	$ 6,402,595	$ 6,449,407	$ 6,771,589

Summary of Financial Condition (Continued)

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Revenues, Expenses, and Changes in Net Position

	2021	2020	2019
Program revenues	$ 731,858	$ 858,293	$ 1,020,176
General revenues	419,508	12,982	88,145
Total revenues	1,151,366	871,275	1,108,321
Historic Pensacola Village and museum activities	49,695	45,187	40,557
Historic preservation and education programs	220,220	170,964	349,237
Pensacola Museum of Art	197,775	244,515	265,969
Management and general	603,084	325,762	412,931
Depreciation	430,967	412,580	408,032
Total expenditures/expenses	1,501,741	1,199,008	1,476,726
Change in net position	$ (350,375)	$ (327,733)	$ (368,405)

Capital Assets

The Trust's investment in capital assets totaled $4,137,243 (net of accumulated depreciation of $2,614,034). Capital assets include land, buildings and improvements, and furniture, fixtures and equipment.

Economic Factors

Budgetary constraints of state and local governments can affect the Trust's funding.

Requests for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address:

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Attn: Executive Director
P.O. Box 12866
Pensacola, FL 32591-2866

WEST FLORIDA HISTORIC PRESERVATION, INC.
DBA UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENTS OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEETS
JUNE 30, 2021 AND 2020

	2021			2020		
	General Fund	Adjustments (Note 1)	Statement of Net Position	General Fund	Adjustments (Note 1)	Statement of Net Position
Assets:						
Cash	$ 123,240	$ -	$ 123,240	$ 173,724	$ -	$ 173,724
Certificates of deposit	179,506	-	179,506	179,288	-	179,288
Due from UWF Foundation	1,380,409	-	1,380,409	999,824	-	999,824
Grants and local support receivable	214,231	-	214,231	225,823	-	225,823
Accrued interest receivable	131	-	131	131	-	131
Inventory	106,480	-	106,480	109,824	-	109,824
Prepaid assets	11,307	-	11,307	11,057	-	11,057
Historical properties, antiques and collections	249,214	-	249,214	239,750	-	239,750
Deposits	834	-	834	834	-	834
Capital assets -						
Non-depreciable	-	1,010,660	1,010,660	-	1,010,660	1,010,660
Depreciable, net of accumulated depreciation	-	3,126,583	3,126,583	-	3,498,492	3,498,492
Total Assets	$ 2,265,352	$ 4,137,243	$ 6,402,595	$ 1,940,255	$ 4,509,152	$ 6,449,407
Liabilities:						
Note payable	$ 278,690	$ -	$ 278,690	$ -	$ -	$ -
Accounts payable	24,804	-	24,804	9,948	-	9,948
Deferred revenue	93,548	-	93,548	83,531	-	83,531
Total liabilities	397,042	-	397,042	93,479	-	93,479
Fund Balance/Net Position:						
Invested in capital assets	-	4,137,243	4,137,243	-	4,509,152	4,509,152
Nonspendable	367,835	(367,835)	-	361,465	(361,465)	-
Restricted/reserved	209,429	-	209,429	201,288	-	201,288
Assigned/designated	38,774	-	38,774	38,697	-	38,697
PMA assigned/designated	33,966	-	33,966	68,302	-	68,302
Unassigned/undesignated	1,218,306	367,835	1,586,141	1,177,024	361,465	1,538,489
Total fund balance/net position	1,868,310	4,137,243	6,005,553	1,846,776	4,509,152	6,355,928
Total Liabilities and Fund Balance/Net Position	$ 2,265,352	$ 4,137,243	$ 6,402,595	$ 1,940,255	$ 4,509,152	$ 6,449,407

The accompanying notes are an integral part of these financial statements.

WEST FLORIDA HISTORIC PRESERVATION, INC.
DBA UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENTS OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
YEARS ENDED JUNE 30, 2021 AND 2020

	2021			2020		
	General Fund	Adjustments (Note 1)	Statement of Activities	General Fund	Adjustments (Note 1)	Statement of Activities
Program Revenues:						
Grants and local support	$ 348,230	$ -	$ 348,230	$ 350,605	$ -	$ 350,605
Admissions, including tours, Pensacola Museum of Art and school programs	104,376	-	104,376	228,873	-	228,873
Rents and leases	271,677	-	271,677	266,578	-	266,578
Museum store income, net	7,575	-	7,575	12,237	-	12,237
Total program revenues	731,858	-	731,858	858,293	-	858,293
General Revenues:						
Interest and dividends	12,163	-	12,163	20,959	-	20,959
Miscellaneous	68,539	-	68,539	17,599	-	17,599
Realized/unrealized gains (losses)	338,806	-	338,806	(25,576)	-	(25,576)
Total general revenues	419,508	-	419,508	12,982	-	12,982
Total revenues	1,151,366	-	1,151,366	871,275	-	871,275
Expenditures/Expenses:						
Historic Pensacola Village and museum activities	49,695	-	49,695	45,187	-	45,187
Historic preservation and education programs	220,220	-	220,220	170,964	-	170,964
Pensacola Museum of Art	197,775	-	197,775	244,515	-	244,515
Management and general	603,084	-	603,084	325,762	-	325,762
Depreciation	-	430,967	430,967	-	412,580	412,580
Capital outlay	59,058	(59,058)	-	182,405	(182,405)	-
Total expenditures/expenses	1,129,832	371,909	1,501,741	968,833	230,175	1,199,008
Change in fund balance/net position	21,534	(371,909)	(350,375)	(97,558)	(230,175)	(327,733)
Fund Balance/Net Position, Beginning of Year	1,846,776	4,509,152	6,355,928	1,944,334	4,739,327	6,683,661
Fund Balance/Net Position, End of Year	$ 1,868,310	$ 4,137,243	$ 6,005,553	$ 1,846,776	$ 4,509,152	$ 6,355,928

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose:

West Florida Historic Preservation, Inc. ("WFHPI"), formerly Historic Pensacola, Inc., was organized as a not-for-profit corporation under Section 266.0018, Florida Statutes, to engage in the restoration and exhibition of historical landmarks in the vicinity of Pensacola, Florida. In 2001, Section 266.0018, Florida Statutes was repealed, at which time the legislature transferred the historic preservation responsibilities to the University of West Florida ("UWF"). On July 1, 2001, WFHPI was designated as a direct support organization of UWF under Section 267.1732, Florida Statutes, in order to assist UWF in carrying out its dual historic preservation and historic preservation education purposes and responsibilities. In November 2013, West Florida Historic Preservation, Inc. changed its name to West Florida Historic Preservation, Inc., d/b/a University of West Florida Historic Trust ("the Trust").

The general operating authority of the Trust is contained in Section 267.1732, Florida Statutes (Chapter 2001-199, Laws of Florida). The Trust operates under an operating agreement with UWF and is considered a component unit of UWF.

Expenses paid by the Trust to renovate or modify property controlled by UWF and leased by the Trust are capitalized and reflected in buildings and improvements in these financial statements. The Trust assists UWF in operating, preserving and maintaining various historical properties owned by the State of Florida and controlled by UWF. Certain expenses related to these activities are directly paid by UWF and are not included in these financial statements. Those expenses, which are not reflected in these financial statements, are as follows:

	2021	2020
Telephone	9,269	$ 8,020
Operating supplies	232	1,837
Office equipment rental	6,034	10,391
Electricity	82,045	135,842
Natural gas	14,259	22,227
Other utilities	54,644	67,198
Repairs and maintenance	17,362	20,643
Equipment	814	2,172
Contractual services	25,571	29,104
Security	12,212	19,190
Insurance	13,139	14,931
Permits	-	3,330
Other	8,307	7,973
Totals	$ 243,888	$ 342,858

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Organization and Purpose (Continued):

Salaries of UWF employees who staff the Trust are paid directly by UWF. These in-kind salaries amounted to $1,410,367 and $1,372,696 for the years ended June 30, 2021 and 2020, respectively, and are not reflected in the books of the Trust. Additionally, UWF donates office space in the Bowden Building located at 120 Church Street in downtown Pensacola, Florida to the Trust. Management estimates the fair value of this donated office space to be $216,512 and $178,304 for the years ended June 30, 2021 and 2020, respectively.

In November 2013, the Trust entered into a Memorandum of Understanding ("MOU") with the University of West Florida Foundation ("UWFF"), a direct service organization of UWF, where all membership income is handled and recorded by UWFF. Membership income held by UWFF amounted to $51,808 and $47,420 as of June 30, 2021 and 2020, respectively.

Each state university board of trustees is authorized to permit the use of property, facilities, and personal services at any state university by any university direct support organization per Section 1004.28, Florida Statutes. Administrative and fiscal services, office space, and other miscellaneous support services are provided to UWF direct support organizations by UWF at no cost. No value is assigned to administrative and fiscal services in the accompanying statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position.

Pensacola Museum of Art:

On July 1, 2016, the assets of the Pensacola Museum of Art ("PMA"), an independent not-for-profit corporation, became part of UWF. On that date, UWFF was gifted a historic building, land, a fine arts collection, furniture and equipment, cash and cash equivalents, a permanent endowment, and other current assets from the dissolving entity totaling approximately $4.2 million. UWFF transferred the historic building and land to UWF and the fine arts collection, furniture and equipment, and all other assets were transferred to the Trust, with the exception of the permanent endowment. The Trust maintains a management agreement with UWF covering the preservation of historic properties for UWF. UWFF will continue to steward the endowment for purposes of the PMA, now a division of the Trust. The new PMA division has a non-governing advisory board that reports to the Trust's board of directors. Under the agreement, UWFF will handle all and record all membership income for the PMA. PMA membership income held by UWFF amounted to $21,825 and $21,159 as of June 30, 2021 and 2020, respectively.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation:

These financial statements have been prepared in conformity with the accounting principles and reporting guidelines established by the Governmental Accounting Standards Board ("GASB"). The Trust utilizes the following fund type:

- General Fund, a governmental fund, is used to account for all revenues and expenditures applicable to the general operations of the Trust that are not required either legally or by accounting principles generally accepted in the United States of America ("GAAP") to be accounted for in another fund.

Government-Wide Financial Statements:

The government-wide financial statements (i.e., the statements of net position and governmental fund balance sheets and the statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position) report information on all of the activities of the Trust. Governments typically report activities as either governmental activities, which are supported by grants and other intergovernmental revenues, or business-type activities, which rely to a significant extent on fees and charges for support. The Trust reports its activities as governmental activities.

Because the Trust reports only governmental activities and only one program, it is considered to be a special-purpose government for financial reporting purposes under GAAP. As such, the government-wide financial statements are presented together with the governmental fund financial statements with an adjustment column presented to reconcile the two sets of statements.

The Trust has one governmental fund type, which is the General Fund. The General Fund is used to account for all resources and operations. Governmental funds are accounted for on a "spending" or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds:

The General Fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; that is, when they are measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Trust considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when the related liability is incurred. Primary revenues consist of charges for services, licenses, and permits. All of these revenues are susceptible to accrual.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Inventory:

Inventory consists of merchandise held for resale in the museum gift shops. Inventory is stated at lower of cost or market and is accounted for under the first-in, first-out method.

Capital Assets:

Property and equipment are recorded at cost. Donated capital assets are recorded at their estimated fair market value on the date of contribution. Expenditures which equal or exceed $5,000 that materially increase values, change capacities, or extend useful lives are capitalized. Repairs and maintenance costs are charged to operations when incurred.

Depreciation is computed using the straight-line method. Estimated useful lives of property and equipment range as follows:

Buildings and improvements	10 - 40 years
Furniture, fixtures and equipment	5 - 10 years

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Historical Properties, Antiques, and Collections:

Purchased historical properties, antiques, and collections that are held for educational and curatorial purposes are recorded at cost. Donated items are not capitalized but are recorded both as revenue and expense in the government-wide statement of activities. Whether purchased or donated, each item is cataloged, preserved, and cared for, and activities verifying their existence and assessing their condition are performed continuously.

Historical properties, antiques, and collections are acquired for purposes of preservation and display. Management considers these items to be historically significant and should be preserved perpetually. Accordingly, depreciation is not recorded for these items.

Program Revenue:

Program revenue from local governments and government grants is recorded based upon the terms of the grantor allotment which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of the services has been rendered. Such revenue is subject to audit by the grantor. If the examination results in a deficiency of allowable expenses, the Trust will be required to refund any deficiencies.

Income Taxes:

The Trust is exempt from federal income taxes under Internal Revenue Service Code Section 501(c)(3). As a result, there is no provision for taxes in the accompanying financial statements.

Donated Services, Materials, and Facilities:

The Trust receives donated services from a variety of unpaid volunteers assisting in the museum and education programs. No amounts have been recognized in the accompanying statements of activities for these donated services.

As discussed previously, UWF pays certain expenses and donates office space to the Trust.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Adjustments Between Governmental Fund Balance Sheets and Statements of Net Position:

Capital assets are not financial resources and therefore are not reported in the governmental fund. Adjustment is made to include capital assets in the entity-wide statements of net position.

Designations of net position are considered to be an internal constraint on resources and, therefore, are not reported in the entity-wide statements of net position. Adjustment is made to remove designations of net position from the entity-wide statements of net position.

Adjustments Between Governmental Fund Statements of Revenue, Expenditures, and Changes in Fund Balances and Statements of Activities:

Because capital assets are not reported in the governmental fund, no depreciation is recognized in the governmental fund statements of revenues, expenditures, and changes in fund balances. Instead, capital outlays are reported as expenditures. Adjustment is made to include depreciation expense and remove capital outlays in the entity-wide statements of activities.

Reclassifications:

Certain amounts in the 2020 financial statements have been reclassified to conform to the 2021 presentation.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Trust's deposits and investments consist of demand deposits and certificates of deposit. The carrying amount of the Trust's deposits and investments at June 30, 2021 and 2020 was $301,361 and $351,427, respectively, and the bank balance was $331,956 and $375,977, respectively. The Trust's cash balances held by financial institutions are insured by the Federal Deposit Insurance Corporation up to certain limits.

NOTE 3 - DUE FROM UWFF

In March 2013, the Trust entered into a MOU with UWFF, where the Trust may transfer current cash assets to UWFF to invest on the Trust's behalf. These funds are invested as a Quasi-Endowment with UWFF and will be part of the overall investment pool subject to spending and investment policies of UWFF as agreed to in the MOU. The Trust's investment with UWFF amounted to $1,330,023 and $999,824 at June 30, 2021 and 2020, respectively. In addition, at June 30, 2021, $50,386 is due from UWFF from unused Paycheck Protection Program ("PPP") loan proceeds as stated in Note 5.

NOTE 4 - CAPITAL ASSETS

Capital assets consist of the following:

June 30, 2021:	Beginning Balance	Increases	Decreases	Ending Balance
Historic Pensacola Village				
Land	$ 1,010,660	$ -	$ -	$ 1,010,660
Buildings and improvements	5,222,917	-	-	5,222,917
Furniture, fixtures and equipment	8,012	-	-	8,012
Barkley House				
Furniture, fixtures and equipment	17,489	-	-	17,489
Pensacola Museum of Art				
Furniture, fixtures and equipment	25,001	38,973	-	63,974
General and Administrative				
Furniture, fixtures and equipment	408,140	20,085	-	428,225
	6,692,219	59,058	-	6,751,277
Less accumulated depreciation	2,183,067	430,967	-	2,614,034
	$ 4,509,152	$ (371,909)	$ -	$ 4,137,243

NOTE 4 - CAPITAL ASSETS (Continued)

June 30, 2020:	Beginning Balance	Increases	Decreases	Ending Balance
Historic Pensacola Village				
Land	$ 1,010,660	$ -	$ -	$ 1,010,660
Buildings and improvements	5,040,512	182,405	-	5,222,917
Furniture, fixtures and equipment	8,012	-	-	8,012
Barkley House				
Furniture, fixtures and equipment	17,489	-	-	17,489
Pensacola Museum of Art				
Furniture, fixtures and equipment	25,001	-	-	25,001
General and Administrative				
Furniture, fixtures and equipment	436,645	-	(28,505)	408,140
	6,538,319	182,405	(28,505)	6,692,219
Less accumulated depreciation	1,798,992	412,580	(28,505)	2,183,067
	$ 4,739,327	$ (230,175)	$ -	$ 4,509,152

Depreciation expense was $430,967 and $412,580 for the years ended June 30, 2021 and 2020, respectively.

NOTE 5 - NOTE PAYABLE

On April 27, 2021, the Trust received loan proceeds in the amount of $278,690 under the PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The PPP loan's principal and accrued interest are forgivable to the extent that the proceeds are used for eligible purposes, subject to certain limitations. The Trust transferred the loan proceeds to UWFF for tracking purposes. As of June 30, 2021, total expenditures related to the PPP proceeds amounted to $228,304 and the remaining $50,386 is recorded in the Due from UWF Foundation on the accompanying Statements of Net Position and Governmental Fund Balance Sheets.

NOTE 6 - DEFERRED REVENUE

Rental revenue is considered earned when the event has occurred or the performance of the services has been rendered. Amounts received by the Trust in advance of the date of the event or performance of services are recorded as deferred revenue until the event has occurred or services are rendered. Total deferred revenue amounted to $93,548 and $83,531 at June 30, 2021 and 2020, respectively.

NOTE 7 - FUND BALANCE/NET POSITION

In the financial statements, fund balances/net position are classified as follows:

Nonspendable Fund Balance:

Nonspendable fund balance represents amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Nonspendable fund balances as of June 30, 2021 and 2020 are presented as follows:

	2021	2020
Nonspendable -		
Inventory	$ 106,480	$ 109,824
Prepaid assets and deposits	12,141	11,891
Historical properties, antiques and collections	249,214	239,750
	$ 367,835	$ 361,465

Restricted Fund Balance / Reserved Net Position:

Restricted fund balance or reserved net position represent amounts that can be spent only for specific purposes required by law or other externally imposed conditions by grantors or creditors. Restricted fund balances/reserved net position as of June 30, 2021 and 2020 are presented as follows:

	2021	2020
Restricted -		
Old Christ Church fund	$ 140,733	$ 140,592
Kranc Property	57,500	57,500
Florida Conference AME Holding	4,196	3,196
Cemetery Projects	7,000	-
	$ 209,429	$ 201,288

NOTE 7 - FUND BALANCE/NET POSITION (Continued)

Assigned Fund Balance / Designated Net Position:

Assigned fund balance or designated net position represent amounts that are designated by the Board of Directors, under authorization governed in the Trust's By-Laws, for a particular purpose but not spendable until a majority vote of approval by the Board of Directors. The assigned fund balance/designated net position of $38,774 and $38,697 as of June 30, 2021 and 2020, respectively, represents the remaining cash balance in the Veal Education Fund.

PMA assigned fund balance or designated net position represents amounts that are designated by the Board of Directors but are not spendable until a majority vote of approval. In 2017, the Pensacola Museum of Art received a BP claim and the Board of Directors approved to designate these funds for future purchases of art work and collections to be held at the museum. The assigned fund balance/designated net position of $33,966 and $68,302 as of June 30, 2021 and 2020, respectively, represents the remaining designated BP funds.

Use of Restricted Resources:

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Trust's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Trust's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications, committed and then assigned fund balances, if any, before using unassigned fund balances.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

Dependency on Government Support:

The Trust receives a substantial amount of support from UWF, and state and local government agencies. A reduction in the level of future support from these entities could have a substantial effect on the Trust's programs and activities.

UWF Agreement:

As discussed in Note 1, the Trust is committed to assist UWF under an operating agreement which extends for an indefinite term.

NOTE 8 - COMMITMENTS AND CONTINGENCIES (Continued)

Coronavirus Disease 2019:

During the year ended June 30, 2021, Coronavirus Disease 2019 ("COVID-19") became a pandemic. The full impact of the COVID-19 outbreak continues to evolve as of the date of the report. As such, it is very uncertain as to the full magnitude that the pandemic will have on the Trust. Management is actively monitoring its financial condition, liquidity, operations, suppliers and industry, and workforce. Given the evolution of the COVID-19 outbreak, the Trust is not able to estimate the effects of the outbreak on its results of operations, financial condition, or liquidity.

NOTE 9 - RISK MANAGEMENT

The Trust is exposed to various levels of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Trust is insured for these risks. There were no insurance losses related to these risks in excess of insurance coverage in any of the three prior fiscal years. The Trust is not aware of any liabilities related to these risks as of June 30, 2021.

OTHER REPORTS

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*

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Florida Historic Preservation, Inc., d/b/a University of West Florida Historic Trust ("the Trust"), (a component unit of the University of West Florida), which comprise the statement of net position and governmental fund balance sheet as of June 30, 2021, and the related statement of activities and governmental fund revenues, expenditures, and changes in fund balance/net position for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 26, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Trust's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, we do not express an opinion on the effectiveness of the Trust'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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Trust'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.

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Trust's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental 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 Trust'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 Trust's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
August 26, 2021

TDT EXPENDITURE CHECKLIST FORM - Tourist Promotion Fund (108)

Description of the TDT project or expenditure request.

West Florida Historic Preservation - $250,000.00

Funds to support tourism by providing and preserving the rich and varied history of NW Florida from colonial times to today's modern world through maintenance of Escambia County historic cemetaries, museums, historic village properties and events in the community.

Details on how TDT Dollars will be expended:

Funding will be used for programmatic expenses associated with event marketing, and other direct programming expenses

Event funding will come from the TDC Special Event Reserve.

Does the TDT project or expenditure request directly and primarily support Tourism in Escambia County? YES X NO

TDT Penny used to Fund TDT project or expenditure request.	PENNY
1-2 Cent (CC: 360101)	
3 Cent (CC: 360104)	
4 Cent (CC: 360105)	X
5 Cent (CC: 360106)	

Supporting TDT expenditure subsection reference. (Section 125.0104, Florida Statutes)
125.0104 (5)(a)(3)

To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

TDC approval of the requested TDT project or expenditure request YES x NO 5/21/2024

TDC Meeting Date:

BCC approval of the requested TDT project or expenditure request YES NO

BCC Meeting Date:

Local Option Sales Tax

353

Center for Independent Living

24

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application

__ Submit a copy of your organization's current W-9

__ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

__ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Center for Independent Living of Northwest Florida, Inc.

Agency Address: 21 South Tarragona Street, Suite 101, Pensacola, FL 32502

Program Name for which funding is being requested: Employment Program for People with Disabilties

Amount Requested: $60,000

Program Contact: Carolyn Grawi

Contact Email: carolyn@cilnwf.org Contact Phone: (850) 595-5566

25- Word Description of Program: This program will provide employment training services to adults and youth with disabilities.

How many years has your organization been providing services in the County? 44

How many years has your organization received funding from the County? 4

Explain how receiving funds from the County would have a significant impact on your organization: It allows us to conduct employment services for youth and adults for their success and independence. Employment readiness and economic opportunity in Escambia County furthers both our organization and Escambia County's goals for success.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $30,000 allocated

Briefly discuss how last year's funds were used? The funding for the 2023-2024 us being used to operate the Youth Transition program.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? We anticipated being able to reach individuals and conduct the program on a larger scale, however the community agencies that could potentially make referrals have not done so. CILNWF has been very diligent in not utilizing the funds unnecessarily and will continue to be transparent in the utilization of the funding to meet programmatic needs.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? Adults and youth with disabilities will be trained to prepare for employment. Training will include resume building, soft skills training, disability disclosure and requests for reasonable accommodations. Adults and youth with disabilities who gain these valuable skills are less likely to depend on public benefits as a means of support. The outcomes will lead to better utilization of public dollars.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: Youth transition is an unfunded federal requirement for Centers for Independent Living. People with disabilities having economic self-sufficiency is vital for the community.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area We are a vendor under contract with Vocational Rehabilitation to provide Employment Training Services for adults and youth with disabilities.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. The Center if run BY and FOR people with disabilities. As peers, we are uniquely qualified to assist people with disabilities with developing their abilities and help them gain confidence, as well as make sure they are aware of, educated about and given the tools to navigate their rights as it relates to employment.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 10 %
- Percentage for direct programming costs: 90 %

If Escambia County funding can only fund a portion of your request, how will you offset the difference? We will have to rework our budget to run a smaller program.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: While not officially a match, we are continually seeking additional funding from other sources to create a program that reaches a maximum number of participants. The current request will only pay for one position and some base program funding to support growth of employment services from CILNWF to Escambia County.

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. No duplication. We have recently requested $10,000 from United Way of West Florida and $20,000 from Sunday's Child to support our durable medical equipment program.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY22	FY23	FY24	% Change
1. Number of individuals who completed pre-employment training	2	2	20 projected	%
2.				%
3.				%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. This program will strive to provide pre-employment training to 10 individuals with disabilities so they can gain the necessary skills and increase their opportunities to become gainfully employed.	20
2.	
3.	

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1. The planned number of individuals who successfully complete the pre-emploment training program.	20 projected
2.	
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$ 3,860.00	$ 6,000	$ 12,000
County Funding/Direct Contribution	$ 6,710.99	$ 30,000	$ 60,000
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$ 9,000	$ 18,000
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$ 10,570.99	$ 45,000	$ 90,000
	$	$	$
	$	$	$

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) na

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. na

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	.50		
Salaries and Wages	$ 5,082.64	$ 30,000	$ 60,000
Employee Benefits	$ 757.90	$ 4,500	$ 9,000
Professional Services	$	$ 350	$ 700
Contractual Services	$	$	$ 500
Travel Expenses	$	$ 250	$
Rentals and Leases	$	$	$
Communication	$	$	$
Postage and Freight	$	$ 25	$ 50
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$
Marketing and Promotion	$	$ 500	$ 1,000
Fuel	$	$	$
Supplies	$	$ 250	$ 500
Event Expenses	$	$	$
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 919.00	$ 9,125	$ 18,250
Total Expenses	$ 6,759.54	$ 45,000	$ 90,000
Net Income - (Revenue minus Expense)	$ 3,811.45	$ 0	$ 0

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. NA

(b) Please explain any request listed in the "Other Expenses" line item. Computer, Overhead Allocations

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. The amounts shown in the expense table depict only the expenses applicable to this program and not the organization as a whole, therefore will not agree with the audited financial statements.
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds?

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Carolyn Grawi	Executive Director	$ 104,838
Deb Stanwood	Fiscal Manager	$ 60,082
VACANT	Advocacy/Outreach Coordinator	$ 50,000
Danny Broxson	Independent Living Specialist	$ 43,754
Diana Tift	Administrative Assist/Inventory Mgr	$ 39,077

5. Please provide the total amount of cash and investments on hand. $877,854

6. Does your organization charge fees for services? If so, provide a list of fees charged.
No

7. Does your organization require background checks from volunteers and staff? Yes, Level II

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1. What is your agency's Strategic Plan? It is our purpose to encourage, motivate, train and guide consumers to achieve the highest level of independence possible that they choose. It is fundamental to the Independent Living philosophy. It is important that people with disabilities have a foundation to improve quality of life, decreasing the potential for poverty, by teaching independent living and employment skills.

2. How many jobs were created this year over last year by zip code? na

3. What is the net cost per job created? na

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____ _____
   This program does not cover an entire population. We are working with one person at a time. When a person in our program becomes gainfully employed, we have given them the opportunity to address their own economic well-being. This program does not erase societal pockets poverty as a whole.

2. Did your agency receive any grants? List the amount and a detailed use of the funds.
   Our agency receives annual contracts/grants from the U.S. Department of Health and Human Resources, Florida Department of Education-Division of Vocational Rehabilitation and the Florida Alliance for Assistive Services and Technology to conduct Centers for Independent Living Programs and services.

3. Was there any increase in membership for the local chambers? _____
   CILNWF is a member of Pensacola Area, Gulf Coast Minority and Perdido Key Chambers of Commerce.

4. What are your agency's statistics on business creation and minority businesses by zip code? na

5. Can we reduce the taxpayer subsidy? ___ Yes, providing citizens with the skills and abilities to lead an independent life reduces and/or eliminates their reliance on taxpayer subsidies.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Carolyn Grawi
Name

Executive Director 04/01/2024
Title Date

Form **W-9**
(Rev. January 2011)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See **Specific Instructions** on page 2.

Name (as shown on your income tax return)
CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC

CIL OF NORTHWEST FLORIDA

Check appropriate box for federal tax classification (required): ☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Exempt payee

☑ Other (see instructions) ▶ 501(C)3 NON PROFIT CORPORATION

Address (number, street, and apt. or suite no.)
3600 NORTH PACE BOULEVARD

Requester's name and address (optional)

City, state, and ZIP code
PENSACOLA, FL 32505

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

Employer identification number
5 9 – 2 2 8 8 7 5 1

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here **Signature of U.S. person ▶** Carolyn L Gravi, MSW, LCSW, LMSW, ACSW, ADAC **Date ▶** 06/07/2023

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/ disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/ disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over $600 required to be reported and direct sales over $5,000 [1]	Generally, exempt payees 1 through 7 [2]

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at *www.ssa.gov*. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: *A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.*

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account [1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor [2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee [1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner [1]
5. Sole proprietorship or disregarded entity owned by an individual	The owner [3]
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity [4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov.* You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Internal Revenue Service
District Director

Department of the Treasury

Date: [illegible]

Employer Identification Number:
59-2288751
Accounting Period Ending:
December 31
Form 990 Required: ☑ Yes ☐ No

Center for Independent Living
of Northwest Florida, Inc.
908 W. Lakeview Ave.
Pensacola, FL 32501

Person to Contact:
Terry Watkins/jdf
Contact Telephone Number:
(404) 221-4516
File Folder Number:
580031951

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(vi) & 509(a)(1).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than $10,000. If a return is required, it must be filed by the 15th day of of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable caus[illegible] the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Michael J. Murphy

District Director

Enclosure:
Form 990, Schedule A and Instructions
See Attachment

Center for Independent Living of Northwest Fla Inc.

EIN: 59-2288751 | Pensacola, Florida, United States

Other Names

CENTER FOR INDEPENDENT LIVING OF NW FL INC

Publication 78 Data

Organizations eligible to receive tax-deductible charitable contributions. Users may rely on this list in determining deductibility of their contributions.

On Publication 78 Data List: Yes

Deductibility Code: PC

Copies of Returns (990, 990-EZ, 990-PF, 990-T)

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

- Tax Year 2020 Form 990
- Tax Year 2019 Form 990
- Tax Year 2018 Form 990
- Tax Year 2017 Form 990
- Tax Year 2016 Form 990

990EF	EF Transmission Status (Keep for your records)	2022

Name(s) as shown on return

Center For Independent Living Of NW FL Inc

EIN number

59-2288751

The following will be transmitted to the IRS. ☒ 990 ☐ 990-T ☐ Amended 990 ☐ Amended 990-T

☐ 8868 ☐ 4720 ☐ FinCEN 114

The following state returns will be transmitted:

The following returns have been suppressed or are not eligible and will NOT be transmitted.

EF Notes

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , 2022, and ending , 20

B Check if applicable:
- [X] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: Center For Independent Living Of NW FL Inc
Doing business as: CIL of Northwest Florida
Number and street (or P.O. box if mail is not delivered to street address): 21 South Tarragona Street Suite 101
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: Pensacola, FL 32502

D Employer identification number: 59-2288751

E Telephone number: (850)595-5566

G Gross receipts: $ 1,224,959

F Name and address of principal officer: Carolyn Grawi
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.cilnwf.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: CIL of Northwest Florida promotes, educates, facilitates, assists and advocates with and on behalf of people with disabilities, in partnership with their communities, to achieve their goals of independence.

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	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	40
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	668,312	775,628
9	Program service revenue (Part VIII, line 2g)	17,795	36,635
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,926	305,206
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	(828)	(16,757)
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	698,205	1,100,712

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 16,565		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	642,550	788,195
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	642,550	788,195
19	Revenue less expenses. Subtract line 18 from line 12	55,655	312,517

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	867,550	1,437,668
21	Total liabilities (Part X, line 26)	41,645	368,984
22	Net assets or fund balances. Subtract line 21 from line 20	825,905	1,068,684

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

Carolyn Grawi
Signature of officer — Date

Carolyn Grawi, Executive Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [X] if self-employed	PTIN
Kim K. Enikeieff	Kim K. Enikeieff	03-21-2023		P00989337

Firm's name: Kim K. Enikeieff, CPA
Firm's address: PO Box 8754, Mobile AL 36689
Firm's EIN:
Phone no.: 251-591-1357

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2022)

EEA

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

CIL of Northwest Florida promotes, educates, facilitates, assists and advocates with and on behalf of people with disabilities, in partnership with their communities, to achieve their goals of independence.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ **706,425** including grants of $) (Revenue $ **36,635**)

The Organization provides information, counseling, training, referrals and advocacy to permanently disabled individuals and helps the handicapped to live productive and self-sufficient lifestyles.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses **706,425**

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III.*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20 a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *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 or any of these persons? *If "Yes," complete Schedule L, Part II*	**26**		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	**28a**		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	**28b**		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	**28c**		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	**33**		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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**	**0**		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	**1b**	**0**		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		**1c**	X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	**0**		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		**2b**		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		**3a**		**X**
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		**4a**		**X**
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		**5a**		**X**
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		**X**
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		**6a**		**X**
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		**7a**		**X**
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		**7c**		**X**
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		**7e**		**X**
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**7f**		**X**
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		**7g**		**X**
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**		**X**
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		**8**		
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 any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		**17**		

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI 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**	5		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	5		
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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Carolyn Grawi (850)595-5566, 21 South Tarragona Street Suite 101, Pensacola, FL 32502

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Carolyn Grawi Executive Director	40.00			X				94,940	0	15,216
(2) Dawn Shumaker-Smith Director	5.00	X						0	0	0
(3) Spencer Blomquist Secretary	7.00	X		X				0	0	0
(4) Jay Fraiser Past President	7.00	X		X				0	0	0
(5) Chris Walker Treasurer	7.00	X		X				0	0	0
(6) John Collins President	7.00	X		X				0	0	0
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								**94,940**	**0**	**15,216**

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization **0**

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		**X**
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		**X**
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		**X**

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a 3,236				
	b	Membership dues	1b				
	c	Fundraising events	1c 5,100				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e 715,956				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 51,336				
	g	Noncash contributions included in lines 1a-1f	1g $				
	h	**Total.** Add lines 1a-1f		775,628			
Program Service Revenue			Business Code				
	2a	Fees for service	624310	10,186	10,186		
	b	Program income	624310	26,449	26,449		
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f		36,635			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		8,136	8,136		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real / (ii) Personal				
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a 372,000				
	b	Less: cost or other basis and sales expenses	7b 74,930				
	c	Gain or (loss)	7c 297,070				
	d	Net gain or (loss)		297,070	297,070		
	8a	Gross income from fundraising events (not including $ 5,100 of contributions reported on line 1c). See Part IV, line 18	8a 29,169				
	b	Less: direct expenses	8b 49,317				
	c	Net income or (loss) from fundraising events		(20,148)			(20,148)
	9a	Gross income from gaming activities, See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less: cost of goods sold	10b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a	Miscellaneous	900099	3,391	3,391		
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d		3,391			
	12	**Total revenue.** See instructions		1,100,712	345,232	0	(20,148)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	6,000	5,460	540	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	18,163	16,528	1,635	
12	Advertising and promotion	16,565			16,565
13	Office expenses	23,521	21,649	1,872	
14	Information technology	34,726	31,601	3,125	
15	Royalties				
16	Occupancy	73,417	66,810	6,607	
17	Travel	15,347	13,966	1,381	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	470	470		
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	17,274	15,719	1,555	
23	Insurance	10,576	9,624	952	
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	Leased employees	516,947	470,421	46,526	
b	Miscellaneous expenses	2,602	2,602		
c	Program expenses	41,309	40,561	748	
d	Licenses and taxes	2,936	2,672	264	
e	All other expenses	8,342	8,342		
25	**Total functional expenses.** Add lines 1 through 24e	788,195	706,425	65,205	16,565
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		138,950	1	125,159
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		103,996	3	122,616
	4	Accounts receivable, net		3,522	4	7,560
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		9,381	9	19,342
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 426,985			
	b	Less: accumulated depreciation	10b 65,930	97,188	10c	361,055
	11	Investments - publicly traded securities		513,538	11	801,936
	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		975	15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		867,550	16	1,437,668
Liabilities	17	Accounts payable and accrued expenses		30,763	17	30,377
	18	Grants payable		10,000	18	10,000
	19	Deferred revenue		882	19	882
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	327,725
	26	**Total liabilities.** Add lines 17 through 25		41,645	26	368,984
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		825,905	27	1,068,684
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		825,905	32	1,068,684
	33	Total liabilities and net assets/fund balances		867,550	33	1,437,668

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,100,712
2	Total expenses (must equal Part IX, column (A), line 25)	2	788,195
3	Revenue less expenses. Subtract line 2 from line 1	3	312,517
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	825,905
5	Net unrealized gains (losses) on investments	5	(69,738)
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,068,684

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
Center For Independent Living Of NW FL Inc	59-2288751

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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	602,361	607,047	733,855	668,312	775,628	3,387,203
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	602,361	607,047	733,855	668,312	775,628	3,387,203
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.						3,387,203

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	602,361	607,047	733,855	668,312	775,628	3,387,203
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,442	8,174	10,969	12,926	8,136	43,647
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.)	20,330	12,602	17,116	16,967	19,878	86,893
11 **Total support.** Add lines 7 through 10						3,517,743

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	96.29 %
15	Public support percentage from 2021 Schedule A, Part II, line 14	15	96.83 %

16a **33 1/3% support test - 2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☒

b **33 1/3% support test - 2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f)) . . .	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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 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 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 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions)****.*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

			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 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
Center For Independent Living Of NW FL Inc

Employer identification number
59-2288751

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(**3**) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
Center For Independent Living Of NW FL Inc

Employer identification number
59-2288751

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	FL Dept of Education 2002A Old St. Augustine Road Tallahassee FL 32301	$ 273,298	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	FL Alliance for Assistive Services 3333 West Pensacola Street Tallahassee FL 32304	$ 41,268	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.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Center For Independent Living Of NW FL Inc

Employer identification number

59-2288751

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange program
- **e** ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII . . . ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment _____ %
- **b** Permanent endowment _____ %
- **c** Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	**3a(i)**		
(ii) Related organizations	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		6,798	566	6,232
d Equipment		92,462	65,364	27,098
e Other . . . STMD1E .		327,725		327,725
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				361,055

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)*		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)*		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Lease liability	327,725
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	327,725

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			**1**	**1,030,974**
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	**2a**	**(69,738)**		
b	Donated services and use of facilities	**2b**			
c	Recoveries of prior year grants	**2c**			
d	Other (Describe in Part XIII.)	**2d**			
e	Add lines **2a** through **2d**			**2e**	**(69,738)**
3	Subtract line **2e** from line **1**			**3**	**1,100,712**
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			**5**	**1,100,712**

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**	**788,195**
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	**2a**			
b	Prior year adjustments	**2b**			
c	Other losses	**2c**			
d	Other (Describe in Part XIII.)	**2d**			
e	Add lines **2a** through **2d**			**2e**	
3	Subtract line **2e** from line **1**			**3**	**788,195**
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			**5**	**788,195**

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Center For Independent Living Of NW FL Inc

Employer identification number

59-2288751

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.

Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 Gala (event type)	(b) Event #2 (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	34,269			34,269
	2 Less: Contributions	5,100			5,100
	3 Gross income (line 1 minus line 2)	29,169			29,169
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	1,250			1,250
	7 Food and beverages	5,130			5,130
	8 Entertainment	22,011			22,011
	9 Other direct expenses	20,926			20,926
	10 Direct expense summary. Add lines 4 through 9 in column (d)				49,317
	11 Net income summary. Subtract line 10 from line 3, column (d)				(20,148)

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ **Yes** ☐ **No**

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ **Yes** ☐ **No**

b If "Yes," explain: _____

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

Center For Independent Living Of NW FL Inc

Employer identification number

59-2288751

01. Form 990 governing body review (Part VI, line 11)

The Form 990 and the required schedules were provided to the Board of Directors electronically for their review prior to the return being filed.

02. Conflict of interest policy compliance (Part VI, line 12c)

The Organization, on an annual basis, asks each member of the Board of Directors to review the Conflict of Interest Policy to verify that they do not have any conflicts of interest with the organization.

03. CEO, executive director, top management comp (Part VI, line 15a)

The compensation of the Executive Director was reviewed by the Budget and Finance Committee and approved by the Board of Directors as part of the annual budget.

04. Form 990 availability to public (Part VI, line 18)

The Organization's Form 990 will be mailed to anyone who request a copy of the form.

05. Governing documents, etc, available to public (Part VI, line 19)

The Organization's governing documents, Conflict of Interest Policy, the Annual Audited Financial Statements and the Form 990 are made available to anyone who requests the documents.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning , 2022, and ending , 20

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer	EIN or SSN
Center For Independent Living Of NW FL Inc	59-2288751

Name and title of officer or person subject to tax

Carolyn Grawi, Executive Director

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☒	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	1,100,712
2a	**Form 990-EZ** check here . . .	☐	**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here . .	☐	**b Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here . . .	☐	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	☐	**b Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	☐	**b Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here	☐	**b Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	☐	**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	☐	**b Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here . .	☐	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22) .	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **Kim K. Enikeieff, CPA** to enter my PIN **32561** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **03-17-2023**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

598543 32561

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature **Kim K. Enikeieff** Date **03-21-2023**

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Name(s) as shown on return: Center For Independent Living Of NW FL Inc

Tax ID Number: 59-2288751

Form 990 - Schedule D - Part VI - Line 1e

Statement #D1e

Investments - Other

Description of Investment	**Cost/basis** (Investment)	**Cost/basis** (Other)	Depr	**Book** Value
Right-to-use assets (net)	**0**	**327,725**	**0**	**327,725**
Total	**0**	**327,725**	**0**	**327,725**

FOR TAX YEAR 2022

CENTER FOR INDEPENDENT LIVING OF NW FL INC

Kim K. Enikeieff, CPA

PO Box 8754

Mobile, AL 36689

(251)591-1357

2022 Filing Instructions
Center For Independent Living Of NW FL Inc
Tax year ending 12-31-2022

Form filed:

Form 990 and supplemental forms and schedules

Filing method:

The return will be e-filed once the signed and dated Form 8879-TE has been received by this office. Do not mail the return to the IRS.

Due date:

05-15-2023

The return reflects neither a refund nor a balance due.

Please note:

The Taxpayer First Act requires tax-exempt organizations to electronically file all information returns in the 990 series and related forms for tax years beginning after July 1, 2019. Mailing these returns is no longer allowed.

Kim K. Enikeieff, CPA

PO Box 8754
Mobile, AL 36689
kenikeieff@gmail.com
Phone: (251)591-1357 | Fax:

March 21, 2023

Center For Independent Living Of NW FL Inc
21 South Tarragona Street Suite 101
Pensacola, FL 32502

Subject: Preparation of 2022 Tax Returns

Center For Independent Living Of NW FL Inc:

Thank you for choosing Kim K. Enikeieff, CPA to assist with the 2022 taxes for Center For Independent Living Of NW FL Inc. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2022 federal and state income tax returns for Center For Independent Living Of NW FL Inc. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of Center For Independent Living Of NW FL Inc, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2022 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (251)591-1357.

Sincerely,

Kim K. Enikeieff
Kim K. Enikeieff, CPA

Accepted By:

_____
Officer

_____
Date

Kim K. Enikeieff, CPA

PO Box 8754
Mobile, AL 36689
kenikeieff@gmail.com
Phone: (251)591-1357 | Fax:

March 21, 2023

Center For Independent Living Of NW FL Inc
CIL of Northwest Florida
21 South Tarragona Street Suite 101
Pensacola, FL 32502

Center For Independent Living Of NW FL Inc:

Enclosed is the 2022 federal return for a tax-exempt organization, prepared for Center For Independent Living Of NW FL Inc from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (251)591-1357.

Sincerely,

Kim K. Enikeieff
Kim K. Enikeieff, CPA

Kim K. Enikeieff, CPA

PO Box 8754
Mobile, AL 36689
kenikeieff@gmail.com
Phone: (251)591-1357 | Fax:

March 21, 2023

Center For Independent Living Of NW FL Inc
21 South Tarragona Street Suite 101
Pensacola, FL 32502

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (251)591-1357.

Sincerely,

Kim K. Enikeieff
Kim K. Enikeieff, CPA

Kim K. Enikeieff, CPA

PO Box 8754
Mobile, AL 36689
kenikeieff@gmail.com
Phone: (251)591-1357 | Fax:

Customer Name	Customer Information	
Center For Independent Living Of NW FL Inc CIL of Northwest Florida 21 South Tarragona Street Suite 101 Pensacola, FL 32502	Invoice #:	
	Date:	March 21, 2023
	Phone:	(850)595-5566
	E-mail:	

Your 2022 tax return was prepared by Kim K. Enikeieff.

Description		Fee
Federal And Supplemental Forms		
Form 990	Return of Org Exempt from Income Tax, page 1	
Form 990 pg 2	Return of Org Exempt from Income Tax, page 2	
Form 990 pg 3	Return of Org Exempt from Income Tax, page 3	
Form 990 pg 4	Return of Org Exempt from Income Tax, page 4	
Form 990 pg 5	Return of Org Exempt from Income Tax, page 5	
Form 990 pg 6	Return of Org Exempt from Income Tax, page 6	
Form 990 pg 7	Return of Org Exempt from Income Tax, page 7	
Form 990 pg 8	Return of Org Exempt from Income Tax, page 8	
Form 990 pg 9	Return of Org Exempt from Income Tax, page 9	
Form 990 pg 10	Return of Org Exempt from Income Tax, page 10	
Form 990 pg 11	Return of Org Exempt from Income Tax, page 11	
Form 990 pg 12	Return of Org Exempt from Income Tax, page 12	
Schedule A	Organization Exempt Under Sec 501(c)(3), page 1	
Schedule A pg 2	Organization Exempt Under Sec 501(c)(3), page 2	
Schedule A pg 3	Organization Exempt Under Sec 501(c)(3), page 3	
Schedule A pg 4	Organization Exempt Under Sec 501(c)(3), page 4	
Schedule A pg 5	Organization Exempt Under Sec 501(c)(3), page 5	
Schedule A pg 6	Organization Exempt Under Sec 501(c)(3), page 6	
Schedule A pg 7	Organization Exempt Under Sec 501(c)(3), page 7	
Schedule A pg 8	Organization Exempt Under Sec 501(c)(3), page 8	
Schedule B	Schedule of Contributors, page 1	
Schedule B pg 2	Schedule of Contributors, page 2	
Schedule D	Supplemental Financial Statement, page 1	
Schedule D pg 2	Supplemental Financial Statement, page 2	
Schedule D pg 3	Supplemental Financial Statement, page 3	
Schedule D pg 4	Supplemental Financial Statement, page 4	
Schedule G	Fundraising and Gaming Activities, page 1	
Schedule G pg 2	Fundraising and Gaming Activities, page 2	
Schedule O	Supplemental Information, page 1	
Form 8879-TE	E-file Signature Authorization for Tax Exempt	
Statement Sch D	Schedule D - Part VI, Line 1e	

Total Forms	**31**	**Forms Subtotal**	**0.00**

		Total Balance Due	**0.00**

Payment due upon receipt. Thank you for your business!

990	Tax Exempt Diagnostic Summary	2022

Name: Center For Independent Living Of NW FL Inc

Employer Identification #: 59-2288751

Demographics

Mailing Address:
21 South Tarragona Street Suite 101
Pensacola, FL 32502

Phone: (850)595-5566

Resident State: FL

Diagnostics

Preparer: Kim K. Enikeieff **Invoice:** **Date:** 03-21-2023

Return Information

Item on Return	2022 Federal	2021 Federal (If available)
Total Revenue	1,100,712	698,205
Total Expenses	788,195	642,550
Net Excess (Deficit)	312,517	55,655
Net Assets or Fund Balances	1,068,684	825,905

State/City Information

State/City	Taxable Revenue	Total Expenses	Change Fund Balance	UBIT	Total Tax	Refund/ (Balance Due)

CENTER FOR INDEPENDENT LIVING
OF NORTHWEST FLORIDA, INC.

FINANCIAL REPORT

DECEMBER 31, 2022

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1
Financial Statements	
Statements of financial position	3
Statements of activities	4
Statement of functional expenses	5
Statements of cash flows	6
Notes to financial statements	7
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*	16

Kim K. Enikeieff

Certified Public Accountant
Post Office Box 8754
Mobile, Alabama 36689
Telephone 251-591-1357

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Center for Independent Living of Northwest Florida, Inc.
Pensacola, Florida

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of Center for Independent Living of Northwest Florida, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Center for Independent Living of Northwest Florida, Inc. as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Center for Independent Living of Northwest Florida, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audits. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Independent Living of Northwest Florida, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance

and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Independent Living of Northwest Florida, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated March 17, 2023, on my consideration of Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting and on my 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 my 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 Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting and compliance.

Kim K. Enikeieff

March 17, 2023

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF FINANCIAL POSITION
December 31, 2022 and 2021

ASSETS	2022	2021
Current assets		
Cash	$ 125,159	$ 138,950
Investments	801,936	513,538
Unconditional Promises to give without donor restrictions	5,000	6,350
Grants receivable	117,616	97,646
Accounts receivable	7,560	3,522
Prepaid expenses	19,342	9,381
Total current assets	1,076,613	769,387
Property, plant and equipment		
Land	-	20,000
Building and improvements	-	393,682
Leasehold improvements	6,798	-
Furniture and equipment	92,462	92,245
Less accumulated depreciation	(65,930)	(408,739)
Total property and equipment	33,330	97,188
Right-of-use lease assets - operating lease	344,982	-
Less accumulated amortization	(17,257)	-
Total right-to-use assets	327,725	-
Total property, plant and equipment	361,055	97,188
Other assets		
Deposits	-	975
Total assets	$ 1,437,668	$ 867,550
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	$ 3,562	$ 5,397
Accrued payroll and related taxes	16,442	15,905
Accrued vacation pay	10,373	9,461
Deferred revenue	882	882
Refundable advances	10,000	10,000
Current portion of lease liability - operating lease	112,086	-
Total current liabilities	153,345	41,645
Long-term lease liability - operating lease	215,639	-
Total liabilities	368,984	41,645
Net assets		
Without donor restrictions - designated	225,000	170,000
Without donor restrictions - undesignated	843,684	655,905
Total net assets without donor restrictions	1,068,684	825,905
With donor restrictions	-	-
Total net assets	1,068,684	825,905
Total liabilities and net assets	$ 1,437,668	$ 867,550

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF ACTIVITIES
For the Years Ended December 31, 2022 and 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue						
Special events	$ 34,269	$ -	$ 34,269	$ 4,709	$ -	$ 4,709
Less cost of special events	49,317	-	49,317	1,328	-	1,328
Net special events	(15,048)	-	(15,048)	3,381	-	3,381
Federal grants	627,036	-	627,036	566,198	-	566,198
State grants	88,920	-	88,920	58,962	-	58,962
United Way of West Florida	3,236	-	3,236	10,813	-	10,813
Other grants	18,485	-	18,485	5,550	-	5,550
Contributions	32,851	-	32,851	22,080	-	22,080
Fees for services	36,635	-	36,635	17,795	-	17,795
Investment income	(61,602)	-	(61,602)	26,306	-	26,306
Miscellaneous income	3,391	-	3,391	500	-	500
Gain on disposal of property	297,070	-	297,070	-	-	-
Net assets released from restrictions	-	-	-	-	-	-
Total support and revenue	1,030,974	-	1,030,974	711,585	-	711,585
Expenses						
Program expenses	706,425	-	706,425	585,555	-	585,555
Management and general	65,205	-	65,205	55,600	-	55,600
Fundraising	16,565	-	16,565	1,395	-	1,395
Total expenses	788,195	-	788,195	642,550	-	642,550
Change in net assets	242,779	-	242,779	69,035	-	69,035
Net assets, beginning of year	825,905	-	825,905	756,870	-	756,870
Net assets, end of year	$ 1,068,684	$ -	$ 1,068,684	$ 825,905	$ -	$ 825,905

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2022 with Comparative Totals for 2021

	Program Expenses	Management and General	Fundraising Expenses	2022 Total Expenses	2021 Total Expenses
Salaries	$ 353,864	$ 34,998	$ -	$ 388,862	$ 361,690
Payroll taxes and benefits	116,557	11,528	-	128,085	118,966
Total personnel	470,421	46,526	-	516,947	480,656
Accounting fees	5,460	540	-	6,000	6,000
Consumer services	25,509	-	-	25,509	18,484
Dues and subscriptions	2,726	-	-	2,726	3,109
Information technology	31,601	3,125	-	34,726	32,042
Insurance	9,624	952	-	10,576	10,007
Interpreter expenses	7,567	748	-	8,315	6,475
Licenses and taxes	2,672	264	-	2,936	366
Marketing expense	-	-	16,565	16,565	1,395
Miscellaneous expense	2,602	-	-	2,602	1,238
Needs assessment	215	-	-	215	131
Office supplies and postage	5,502	544	-	6,046	7,767
Outreach activities	7,270	-	-	7,270	-
Printing	1,203	119	-	1,322	448
Professional fees	16,528	1,635	-	18,163	6,544
Relocation expenses	8,342	-	-	8,342	-
Rent	28,261	2,795	-	31,056	-
Rent storage space	1,900	188	-	2,088	2,926
Rental and maintenance of equipment	5,176	512	-	5,688	5,375
Repairs and maintenance	25,010	2,473	-	27,483	17,764
Security services	1,462	145	-	1,607	2,043
Staff training	470	-	-	470	420
Telephone	7,042	697	-	7,739	7,548
Travel	13,966	1,381	-	15,347	4,596
Utilities	10,177	1,006	-	11,183	9,158
Total expenses before depreciation	690,706	63,650	16,565	770,921	624,492
Depreciation	15,719	1,555	-	17,274	18,058
Total expenses	$ 706,425	$ 65,205	$ 16,565	$ 788,195	$ 642,550

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 242,779	$ 69,035
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	17,274	18,058
Noncash portion of lease expense for operating lease	17,257	-
Repayment of lease liability for operating lease	(17,257)	-
Net realized (gain) loss on investments	(8,136)	(12,926)
Net unrealized (gain) loss on investments	69,738	(13,380)
Gain on the disposal of property, plant and equipment	(297,070)	-
(Increase) decrease in:		
Unconditional Promises to give without donor restrictions	1,350	(4,642)
Grants receivable	(19,970)	32,966
Accounts receivable	(4,038)	(3,142)
Prepaid expenses	(9,961)	(5,870)
Deposits	975	-
Increase (decrease) in:		
Accounts payable	(1,835)	(4,132)
Accrued payroll and related taxes	537	(1,129)
Accrued vacation pay	912	(1,030)
Deferred revenue	-	(1,072)
Net cash (used) provided by operating activities	(7,445)	72,736
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(350,000)	-
Purchases of property, plant and equipment	(28,346)	-
Proceeds from the sale of property, plant and equipment	372,000	-
Net cash (used) provided by investing activities	(6,346)	-
Net (decrease) increase in cash	(13,791)	72,736
Cash, beginning of year	138,950	66,214
Cash, end of year	$ 125,159	$ 138,950

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Organization

The Center for Independent Living of Northwest Florida, Inc. (the "Organization") was incorporated in 1982. The Organization promotes, educates, facilitates, assists and advocates with and on behalf of people with disabilities, in partnership with their communities, to achieve their goals of independence. Funding is provided primarily by federal grants from the U.S. Department of Health and Human Services and the Social Security Administration received either directly or as pass-through grants through the State of Florida Departments of Education and Labor and Employment Security.

Summary of Significant Accounting Policies

Method of accounting

The financial statements of the Organization have been prepared utilizing the accrual basis of accounting.

Cash and cash equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with initial maturity of three months or less to be cash equivalents.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

The Organization values its financial assets and liabilities based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value hierarchy that prioritizes the inputs to valuation techniques is used to measure fair value. The hierarchy maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The hierarchy is broken down into the following three levels, based on the reliability of the inputs:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that are observable at the measurement date;

Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data; and

Level 3: Significant unobservable inputs for the asset or liability that reflect the reporting organization's own estimates about the assumptions that market participants would use in pricing the asset or liability.

Promises to give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Summary of Significant Accounting Policies (continued)

Accounts and grants receivable

All accounts and grants receivable are from federal, state, and local governmental agencies and are considered to be fully collectible. Accordingly, no allowance for doubtful accounts is considered necessary.

Property and equipment

Property and equipment are recorded at cost or, if donated, at the fair value at the date of donation. Property and equipment are depreciated over estimated useful lives using the straight-line method of depreciation. The Organization's policy is to capitalize capital acquisitions costing $1,000 or more. Depreciation expense was $17,274 and $18,058 in 2022 and 2021, respectively.

Income taxes

Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under section 501 (c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation.

A policy for accounting for uncertainty in income taxes was adopted in prior years that require the Organization to determine whether it is more likely than not that a tax position will be sustained upon examination based on the technical merits of the position. The Organization has no uncertain tax positions that qualified for either recognition or disclosure in the financial statements at December 31, 2022 or December 31, 2021.

Grant and cooperative agreements

The Organization receives grants and contracts from federal and state agencies, as well as from private organizations, to be used for specific programs. The Organization's costs incurred under its government grants and contracts are subject to audit by government agencies. Management believes that disallowance of costs, if any, would not be material to the financial position or changes in net assets of the Organization.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Contributed materials and services

Donated materials or equipment, when received, are reflected as contributions in the accompanying financial statements at their estimated fair market values at the date of receipt. No amounts have been reflected in the statements for donated services as no objective basis is available to measure the value of such services. Nevertheless, a substantial number of volunteers donated significant amounts of their time in the Organization's program services.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any restrictions.

Significant Accounting Policies (continued)

Cost allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort, as well as depreciation, occupancy and telephone costs which are allocated based on the ratio of program revenue to total revenue.

Comparative amounts

The financial statements include certain prior-year summarized comparative information in total but not by net asset class or functional expense category. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2021, from which the summarized information was derived.

Adoption of new lease standard

Effective January 1, 2022, the Organization adopted Accounting Standards Update (ASU) 2016-02, *Leases* (ASC Topic 842) and subsequent amendments. ASC 842 affects all organizations that enter into lease arrangements, with certain exclusions under limited scope limitations. Under ASU 2016-02, an entity recognizes right-of-use assets and lease obligations on its statement of financial position for all leases with a lease term of more than 12 months. Short-term rentals under year-to-year leases or remaining lease terms of 12 months or less are exempt from being capitalized.

In adopting the new lease standard, the Organization elected to use a transition method under which existing leases were measured and capitalized as of the date of adoption, January 1, 2022, in lieu of applying the standard retrospectively to January 1, 2021. Consequently, the 2021 financial statements and disclosures do not reflect the effects of implementing the new lease standard.

Additionally, as part of the implementation, the Organization elected to use a package of optional practical expedients which permit the Organization to avoid reassessing previous lease identifications within contracts, the existence of initial direct costs, and the lease classifications of any expired and existing leases. Moreover, in accordance with the expedients, all leases classified as operating leases under previous U.S. GAAP are automatically classified as operating leases under the new standard, and all leases previously classified as capital leases are recorded as finance leases.

Leases recognized under the new standard include leases that were not capitalized under U.S. Generally Accepted Accounting Principles (U.S. GAAP), as well as certain other leases that were capitalized based on different GAAP criteria.

On October 1, 2022 the Organization recorded in its October 1, 2022 statement of financial position a right-of-use asset and lease obligation for operating leases in the amount of $344,982.

Lease policies

The new standard requires that leases with a lease term of more than 12 months be classified as either finance or operating leases. Leases are classified as finance leases when the Organization expects to consume a major part of the economic benefits of the leased assets over the remaining lease term. Conversely, the Organization is not expected to consume a major part of the economic benefits of assets classified as operating leases. The lease classification effects both the pattern and presentation of expense recognized in the statement of activities, the categorization of assets and liabilities in the statement of financial position, and classification of cash flows in the statement of cash flows.

Significant Accounting Policies (continued)

Lease policies (continued)

The Organization has made a policy election not to capitalize certain short-term leases with a lease term of 12 months or less.

For finance leases, total lease cost is recorded on an accelerated basis and consists of two components; amortization expense and the related write-off of right-of-use assets, and interest expense from lease obligations. Interest expense is recorded using the effective interest method and right-of use assets are amortized on a straight -line basis over the remaining lease term. For operating leases, total lease cost is measured and recorded on a straight-line basis over the lease term.

Non-lease components, such as common area maintenance (CAM) charges, are separated from lease components based on the terms of the related lease. Variable lease components consist of real estate taxes and insurance charges related to the real estate lease, and are recorded as lease expense as incurred.

Lease obligations are measured and recorded at the present value of future lease payments using a discount rate. Because the Organization generally does not have access to the rate implicit in each lease, lease obligations are measured using the incremental borrowing rate as the discount rate. The incremental borrowing rate is the rate that would be paid to borrow on a collateralized basis over a similar term and amount equal to the lease payments in a similar economic environment.

The Organization uses a portfolio approach to apply a single incremental borrowing rate of 4% to its equipment leases, real estate leases and finance leases.

Right-of-use assets are generally measured and recorded as the sum of the lease obligation, any initial direct costs to consummate the lease, and any lease payments made on or before the commencement date.

No additional leases were capitalized in 2022.

Evaluation of subsequent events

The Organization has evaluated subsequent events through March 17, 2023, the date which the financial statements were available to be issued.

Investments

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2022:

	Level 1	Level 2	Level 3	Fair Value
Bank Deposits	$ 63,252	$ -	$ -	$ 63,252
Certificates of Deposit	227,283	-	-	227,283
Equities	158,184	-	-	158,184
Fixed Income	353,217	-	-	353,217
Total	$ 801,936	$ -	$ -	$ 801,936

Investments (continued)

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2021:

	Level 1	Level 2	Level 3	Fair Value
Bank Deposits	$ 91,224	$ -	$ -	$ 91,224
Certificates of Deposit	100,030	-	-	100,030
Equities	184,675	-	-	184,675
Fixed Income	137,609	-	-	137,609
Total	$ 513,538	$ -	$ -	$ 513,538

Net investment income for the year consisted of the following:

	2022	2021
Interest and dividend income	$ 12,069	$ 17,174
Realized gains (losses)	-	-
Unrealized gains (losses)	(69,738)	13,380
Administrative fees	(3,933)	(4,248)
Total	$ (61,602)	$ 26,306

Details of the investments in marketable securities as of December 31, 2022:

	Fair Market Value	Cost	Unrealized Appreciation
Bank Deposits	$ 63,252	$ 63,252	$ -
Certificates of Deposit	227,283	229,397	(2,114)
Equities	158,184	166,088	(7,904)
Fixed Income	353,217	363,955	(10,738)
Total	$ 801,936	$ 822,692	$ (20,756)

Details of the investments in marketable securities as of December 31, 2021:

	Fair Market Value	Cost	Unrealized Appreciation
Bank Deposits	$ 91,224	$ 91,224	$ -
Certificates of Deposit	100,030	100,030	-
Equities	184,675	149,498	35,177
Fixed Income	137,609	132,396	5,213
Total	$ 513,538	$ 473,148	$ 40,390

Promises to Give

Unconditional promises to give at December 31 are as follows:

	2022	2021
Promises without donor restrictions	$ 5,000	$ 6,350
Gross unconditional promises to give	5,000	6,350
Less allowance for uncollectible promises	-	-
Net unconditional promises to give	$ 5,000	$ 6,350
Amounts due in:		
Less than one year	$ 5,000	$ 6,350
One to five years	-	-
Gross unconditional promises to give	$ 5,000	$ 6,350

The discount on the long-term promises to give to determine the net present value was not significant.

Grants Receivable

Grants receivable are recorded by the Organization when the related services are performed and consist of amounts due from federal and state agencies. The amounts were as follows:

	2022	2021
U.S. Department of Health and Human Services	$ 51,163	$ 41,969
State of Florida Department of Education	53,963	48,767
Florida Alliance for Assistive Services and Technology, Inc.	12,490	6,910
Total	$ 117,616	$ 97,646

Federal Financial Assistance

The Organization has been awarded a grant from the U.S. Department of Health and Human Services passed through the Florida Department of Education to provide to individuals with disabilities short term device loans, device demonstrations, and training. The grant is recognized as the required services are performed. Accordingly, revenue is recognized when earned and expenses are recognized as incurred.

Federal Financial Assistance (continued)

Grant activity for the years ended December 31, 2022 and 2021, was as follows:

	2022	2021
Refundable advances, beginning of year	$ 10,000	$ 10,000
Grant receipts	41,268	84,524
Grant expenses	41,268	84,524
Refundable advances, end of year	$ 10,000	$ 10,000

Governing Board Designations

Center for Independent Living of Northwest Florida, Inc.'s governing board has designated, from net assets without donor restrictions of $1,068,684 and $825,905 as of December 31, 2022 and 2021, respectively, net assets for the following purposes as of December 31:

	2022	2021
Liquidity reserve	$ 225,000	$ 170,000
Total	$ 225,000	$ 170,000

Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2022	2021
Financial assets at year-end	$ 1,057,271	$ 760,006
Less those unavailable for general expenditures within one year, due to:		
Board designations: liquidity reserve	225,000	170,000
Financial assets available to meet cash needs for general expenditures within one year	$ 832,271	$ 590,006

Deferred Revenue

Revenue from various grants and other sources are deferred and recognized as amounts are earned.

	2022	2021
State of Florida Department of Transportation	$ 882	$ 882
Total	$ 882	$ 882

Leases

Amounts recognized as right-of-use assets related to operating leases are included in property, plant and equipment in the statement of financial position, while related lease liabilities are included in the current and long-term debt.

As of December 31, 2022 right-of-use assets and lease liabilities related to operating leases were as follows:

Right-of use assets:

	Operating Lease
Cost	$ 344,982
Less: accumulated amortization	(17,257)
Total	$ 327,725

Lease liabilities:

	Operating Lease
Current portion	$ 112,086
Long-term portion	215,639
Total	$ 327,725

The Organization leases office space from a third party. The terms of the lease provide for annual base rent payments over three years in amounts ranging from $124,224 to $131,988 through 2025, with renewal options. In addition to base rent, the Organization pays a percentage of common area maintenance (CAM) charges, and real estate taxes and insurance. In the statement of functional expenses, CAM charges are classified as repairs and maintenance expense.

In the normal course of business, the Organization leases storage space as needed on a short-term basis, typically on an annual lease or a month-to-month basis. In 2022, short-term lease expense was $2,088.

The Organization leases certain equipment under monthly operating leases. The amount reported in rent expense was $5,688 for the year ended December 31, 2022.

Leases (continued)

Maturity analysis and reconciliation to the statement of financial position:

A summary of the future payments for operating leases reconciled to the lease liability recorded at December 31, 2022 follows:

	Operating Lease
2023	$ 125,195
2024	129,076
2025	98,991
Total future lease payments	353,262
Less effects of discounting	25,537
Lease liability recorded at December 31, 2022	327,725
Less current portion	112,086
Long-term lease liability	$ 215,639

Concentration of Credit Risk

Services provided by the Organization are funded primarily with grants from the United States Department of Health and Human Services and the Social Security Administration passed through the Florida Departments of Education and Labor and Employment Security. The Organization's ability to continue to provide the same level of services is dependent on continued funding from these sources.

Kim K. Enikeieff

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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

To the Board of Directors
Center for Independent Living of Northwest Florida, Inc.
Pensacola, Florida

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Center for Independent Living of Northwest Florida, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated March 17, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Center for Independent Living of Northwest Florida, Inc.'s financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.

Kim K. Enikeieff

March 17, 2023

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

FINANCIAL REPORT

DECEMBER 31, 2021

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1
Financial Statements	
Statements of financial position	3
Statements of activities	4
Statement of functional expenses	5
Statements of cash flows	6
Notes to financial statements	7
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*	14

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Center for Independent Living of Northwest Florida, Inc.
Pensacola, Florida

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of Center for Independent Living of Northwest Florida, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Center for Independent Living of Northwest Florida, Inc. as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Center for Independent Living of Northwest Florida, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audits. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Independent Living of Northwest Florida, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Independent Living of Northwest Florida, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated May 24, 2022, on my consideration of Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting and on my 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 my 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 Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting and compliance.

Kim K. Enikeieff

May 24, 2022

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF FINANCIAL POSITION
December 31, 2021 and 2020

ASSETS	2021	2020
Current assets		
Cash	$ 138,950	$ 66,214
Investments	513,538	487,232
Unconditional Promises to give without donor restrictions	6,350	1,708
Grants receivable	97,646	130,612
Accounts receivable	3,522	380
Prepaid expenses	9,381	3,511
Total current assets	769,387	689,657
Property and equipment		
Land	20,000	20,000
Building and improvements	393,682	393,682
Furniture and equipment	92,245	92,245
Total property and equipment	505,927	505,927
Less accumulated depreciation	408,739	390,681
Property, and equipment - net	97,188	115,246
Other assets		
Deposits	975	975
Total assets	$ 867,550	$ 805,878
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	$ 5,397	$ 9,529
Accrued payroll and related taxes	15,905	17,034
Accrued vacation pay	9,461	10,491
Deferred revenue	882	1,954
Refundable advances	10,000	10,000
Total current liabilities	41,645	49,008
Net assets		
Without donor restrictions - designated	170,000	170,000
Without donor restrictions - undesignated	655,905	586,870
Total net assets without donor restrictions	825,905	756,870
With donor restrictions	-	-
Total net assets	825,905	756,870
Total liabilities and net assets	$ 867,550	$ 805,878

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF ACTIVITIES
For the Years Ended December 31, 2021 and 2020

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue						
Special events	$ 4,709	$ -	$ 4,709	$ 31,621	$ -	$ 31,621
Less cost of special events	1,328	-	1,328	8,350	-	8,350
Net special events	3,381	-	3,381	23,271	-	23,271
Federal grants	566,198	-	566,198	576,036	-	576,036
Payroll protection program	-	-	-	86,000	-	86,000
State grants	58,962	-	58,962	43,946	-	43,946
United Way of West Florida	10,813	-	10,813	-	-	-
Other grants	5,550	-	5,550	3,846	-	3,846
Contributions	22,080	-	22,080	13,367	-	13,367
Fees for services	17,795	-	17,795	4,455	-	4,455
Investment income	26,306	-	26,306	48,639	-	48,639
Miscellaneous income	500	-	500	50	-	50
Net assets released from restrictions	-	-	-	-	-	-
Total support and revenue	711,585	-	711,585	799,610	-	799,610
Expenses						
Program expenses	585,555	-	585,555	616,884	-	616,884
Management and general	55,600	-	55,600	56,079	-	56,079
Fundraising	1,395	-	1,395	6,651	-	6,651
Total expenses	642,550	-	642,550	679,614	-	679,614
Change in net assets	69,035	-	69,035	119,996	-	119,996
Net assets, beginning of year	756,870	-	756,870	636,874	-	636,874
Net assets, end of year	$ 825,905	$ -	$ 825,905	$ 756,870	$ -	$ 756,870

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2021 with Comparative Totals for 2020

	Program Expenses	Management and General	Fundraising Expenses	2021 Total Expenses	2020 Total Expenses
Salaries	$ 329,138	$ 32,552	$ -	$ 361,690	$ 376,490
Payroll taxes and benefits	108,259	10,707	-	118,966	101,540
Total personnel	437,397	43,259	-	480,656	478,030
Accounting fees	5,460	540	-	6,000	6,000
Consumer services	18,484	-	-	18,484	44,013
Dues and subscriptions	3,109	-	-	3,109	3,549
Information technology	29,158	2,884	-	32,042	33,489
Insurance	9,106	901	-	10,007	9,784
Interpreter expenses	5,892	583	-	6,475	3,473
Licenses and taxes	333	33	-	366	806
Marketing expense	-	-	1,395	1,395	6,651
Miscellaneous expense	1,238	-	-	1,238	840
Needs assessment	131	-	-	131	108
Office supplies and postage	7,068	699	-	7,767	8,520
Printing	408	40	-	448	735
Professional fees	5,955	589	-	6,544	17,831
Rent	2,663	263	-	2,926	4,446
Rental and maintenance of equipment	4,891	484	-	5,375	5,569
Repairs and maintenance	16,165	1,599	-	17,764	14,892
Security services	1,859	184	-	2,043	525
Staff training	420	-	-	420	1,360
Telephone	6,869	679	-	7,548	7,859
Travel	4,182	414	-	4,596	3,109
Utilities	8,334	824	-	9,158	9,909
Total expenses before depreciation	569,122	53,975	1,395	624,492	661,498
Depreciation	16,433	1,625	-	18,058	18,116
Total expenses	$ 585,555	$ 55,600	$ 1,395	$ 642,550	$ 679,614

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 69,035	$ 119,996
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	18,058	18,116
Net realized (gain) loss on investments	(12,926)	(10,968)
Net unrealized (gain) loss on investments	(13,380)	(37,670)
(Increase) decrease in:		
Unconditional Promises to give without donor restrictions	(4,642)	7,202
Grants receivable	32,966	(10,811)
Accounts receivable	(3,142)	1,237
Prepaid expenses	(5,870)	579
Increase (decrease) in:		
Accounts payable	(4,132)	(185)
Accrued payroll and related taxes	(1,129)	6,591
Accrued vacation pay	(1,030)	4,094
Deferred revenue	(1,072)	-
Refundable advances	-	1,880
Net cash provided by operating activities	72,736	100,061
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of equipment	-	(75,225)
Purchase of investments	-	(10,000)
Net cash used by investing activities	-	(85,225)
Net increase in cash	72,736	14,836
Cash, beginning of year	66,214	51,378
Cash, end of year	$ 138,950	$ 66,214

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Organization

The Center for Independent Living of Northwest Florida, Inc. (the "Organization") was incorporated in 1982. The Organization promotes, educates, facilitates, assists and advocates with and on behalf of people with disabilities, in partnership with their communities, to achieve their goals of independence. Funding is provided primarily by federal grants from the U.S. Department of Health and Human Services and the Social Security Administration received either directly or as pass-through grants through the State of Florida Departments of Education and Labor and Employment Security.

Summary of Significant Accounting Policies

Method of accounting

The financial statements of the Organization have been prepared utilizing the accrual basis of accounting.

Cash and cash equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with initial maturity of three months or less to be cash equivalents.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

The Organization values its financial assets and liabilities based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value hierarchy that prioritizes the inputs to valuation techniques is used to measure fair value. The hierarchy maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The hierarchy is broken down into the following three levels, based on the reliability of the inputs:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that are observable at the measurement date;

Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data; and

Level 3: Significant unobservable inputs for the asset or liability that reflect the reporting organization's own estimates about the assumptions that market participants would use in pricing the asset or liability.

Promises to give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assts with donor restrictions are reclassified to net assets without donor restrictions.

Summary of Significant Accounting Policies (continued)

Accounts and grants receivable

All accounts and grants receivable are from federal, state, and local governmental agencies and are considered to be fully collectible. Accordingly, no allowance for doubtful accounts is considered necessary.

Property and equipment

Property and equipment are recorded at cost or, if donated, at the fair value at the date of donation. Property and equipment are depreciated over estimated useful lives using the straight-line method of depreciation. The Organization's policy is to capitalize capital acquisitions costing $1,000 or more. Depreciation expense was $18,058 and $18,116 in 2021 and 2020, respectively.

Income taxes

Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under section 501 (c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation.

A policy for accounting for uncertainty in income taxes was adopted in prior years that require the Organization to determine whether it is more likely than not that a tax position will be sustained upon examination based on the technical merits of the position. The Organization has no uncertain tax positions that qualified for either recognition or disclosure in the financial statements at December 31, 2021 or December 31, 2020.

Grant and cooperative agreements

The Organization receives grants and contracts from federal and state agencies, as well as from private organizations, to be used for specific programs. The Organization's costs incurred under its government grants and contracts are subject to audit by government agencies. Management believes that disallowance of costs, if any, would not be material to the financial position or changes in net assets of the Organization.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Contributed materials and services

Donated materials or equipment, when received, are reflected as contributions in the accompanying financial statements at their estimated fair market values at the date of receipt. No amounts have been reflected in the statements for donated services as no objective basis is available to measure the value of such services. Nevertheless, a substantial number of volunteers donated significant amounts of their time in the Organization's program services.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any restrictions.

Significant Accounting Policies (continued)

Cost allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort, as well as depreciation, occupancy and telephone costs which are allocated based on the ratio of program revenue to total revenue.

Comparative amounts

The financial statements include certain prior-year summarized comparative information in total but not by net asset class or functional expense category. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2020, from which the summarized information was derived.

Evaluation of subsequent events

The Organization has evaluated subsequent events through May 24, 2022, the date which the financial statements were available to be issued.

Investments

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2021:

	Level 1	Level 2	Level 3	Fair Value
Bank Deposits	$ 91,224	$ -	$ -	$ 91,224
Certificates of Deposit	100,030	-	-	100,030
Equities	184,675	-	-	184,675
Fixed Income	137,609	-	-	137,609
Total	$ 513,538	$ -	$ -	$ 513,538

The following table sets forth by level, within the fair value hierarchy, the Food Bank's assets at fair value as of December 31, 2020:

	Level 1	Level 2	Level 3	Fair Value
Bank Deposits	$ 98,815	$ -	$ -	$ 98,815
Certificates of Deposit	90,970	-	-	90,970
Equities	172,332	-	-	172,332
Fixed Income	125,115	-	-	125,115
Total	$ 487,232	$ -	$ -	$ 487,232

Investments (continued)

Net investment income for the year consisted of the following:

	2021	2020
Interest and dividend income	$ 17,174	$ 11,206
Realized gains (losses)	-	3,032
Unrealized gains (losses)	13,380	37,670
Administrative fees	(4,248)	(3,269)
Total	$ 26,306	$ 48,639

Details of the investments in marketable securities as of December 31, 2021:

	Fair Market Value	Cost	Unrealized Appreciation
Bank Deposits	$ 91,224	$ 91,224	$ -
Certificates of Deposit	100,030	100,030	-
Equities	184,675	149,498	35,177
Fixed Income	137,609	132,396	5,213
Total	$ 513,538	$ 473,148	$ 40,390

Details of the investments in marketable securities as of December 31, 2020:

	Fair Market Value	Cost	Unrealized Appreciation
Bank Deposits	$ 98,815	$ 98,815	$ -
Certificates of Deposit	90,970	90,970	-
Equities	172,332	135,562	36,770
Fixed Income	125,115	116,141	8,974
Total	$ 487,232	$ 441,488	$ 45,744

Promises to Give

Unconditional promises to give at December 31 are as follows:

	2021	2020
Promises without donor restrictions	$ 6,350	$ 1,708
Gross unconditional promises to give	6,350	1,708
Less allowance for uncollectible promises	-	-
Net unconditional promises to give	$ 6,350	$ 1,708
Amounts due in:		
Less than one year	$ 6,350	$ 1,708
One to five years	-	-
Gross unconditional promises to give	$ 6,350	$ 1,708

The discount on the long-term promises to give to determine the net present value was not significant.

Grants Receivable

Grants receivable are recorded by the Organization when the related services are performed and consist of amounts due from federal and state agencies. The amounts were as follows:

	2021	2020
U.S. Department of Health and Human Services	$ 41,969	$ 38,388
State of Florida Department of Education	48,767	82,339
Florida Alliance for Assistive Services and Technology, Inc.	6,910	9,885
Total	$ 97,646	$ 130,612

Federal Financial Assistance

The Organization has been awarded a grant from the U.S. Department of Health and Human Services passed through the Florida Department of Education to provide to individuals with disabilities short term device loans, device demonstrations, and training. The grant is recognized as the required services are performed. Accordingly, revenue is recognized when earned and expenses are recognized as incurred.

The Organization received a Paycheck Protection Program Promissory Note through a bank which was issued by the Small Business Administration on April 20, 2020 in the amount of $86,000. Under the Cares Act, the Organization has the opportunity to have the loan forgiven if certain compliance requirements are met for a period greater than eight-weeks but less than 24 weeks following the date of the loan. The loan requires no collateral, can be deferred for six months, has an interest rate of 1% and will mature in two years. The Organization believes it is in compliance with all requirements to have the loan forgiven and as such has accounted for the loan as a conditional contribution. The loan was forgiven on March 26, 2021.

Federal Financial Assistance (continued)

Grant activity for the years ended December 31, 2021 and 2020, was as follows:

	2021	2020
Refundable advances, beginning of year	$ 10,000	$ 8,120
Grant receipts	84,524	186,322
Grant expenses	84,524	184,442
Refundable advances, end of year	$ 10,000	$ 10,000

Governing Board Designations

Center for Independent Living of Northwest Florida, Inc.'s governing board has designated, from net assets without donor restrictions of $825,905 and $756,870 as of December 31, 2021 and 2020, respectively, net assets for the following purposes as of December 31:

	2021	2020
Liquidity reserve	$ 170,000	$ 170,000
Total	$ 170,000	$ 170,000

Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2021	2020
Financial assets at year-end	$ 760,006	$ 686,146
Less those unavailable for general expenditures within one year, due to:		
Board designations: liquidity reserve	170,000	170,000
Financial assets available to meet cash needs for general expenditures within one year	$ 590,006	$ 516,146

Deferred Revenue

Revenue from various grants and other sources are deferred and recognized as amounts are earned.

	2021	2020
State of Florida Department of Transportation	$ 882	$ 1,954
Total	$ 882	$ 1,954

Operating Leases

The Organization leases certain equipment and storage space under monthly operating leases. The amount reported in rent expense was $8,301 and $10,015 for the years ended December 31, 2021 and 2020, respectively.

Concentration of Credit Risk

Services provided by the Organization are funded primarily with grants from the United States Department of Health and Human Services and the Social Security Administration passed through the Florida Departments of Education and Labor and Employment Security. The Organization's ability to continue to provide the same level of services is dependent on continued funding from these sources.

Risks and Uncertainties

In March 2020, the World Health Organization ("WHO") declared the coronavirus (COVID 19), a global pandemic and public health emergency. The WHO has recommended containment and mitigation measures worldwide and domestically, self-isolation and shelter-in-place requirements have been or are being put in place.

At this point, the Organization cannot reasonably estimate the length or severity of this pandemic, or the extent to which this disruption may impact the Organization's financial statements and future results of operations. The Organization will continue to monitor and evaluate the nature and extent of the impact on our ongoing activities and the potential effect on future contributions or funding and expenses, financial condition and liquidity.

Kim K. Enikeieff

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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

To the Board of Directors
Center for Independent Living of Northwest Florida, Inc.
Pensacola, Florida

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Center for Independent Living of Northwest Florida, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated May 24, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Center for Independent Living of Northwest Florida, Inc.'s financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.

Kim K. Enikeieff

May 24, 2022

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

FINANCIAL REPORT

DECEMBER 31, 2021

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1
Financial Statements	
Statements of financial position	3
Statements of activities	4
Statement of functional expenses	5
Statements of cash flows	6
Notes to financial statements	7
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*	14

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Center for Independent Living of Northwest Florida, Inc.
Pensacola, Florida

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of Center for Independent Living of Northwest Florida, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Center for Independent Living of Northwest Florida, Inc. as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Center for Independent Living of Northwest Florida, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audits. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Independent Living of Northwest Florida, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Independent Living of Northwest Florida, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated May 24, 2022, on my consideration of Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting and on my 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 my 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 Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting and compliance.

Kim K. Enikeieff

May 24, 2022

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF FINANCIAL POSITION
December 31, 2021 and 2020

ASSETS	2021	2020
Current assets		
Cash	$ 138,950	$ 66,214
Investments	513,538	487,232
Unconditional Promises to give without donor restrictions	6,350	1,708
Grants receivable	97,646	130,612
Accounts receivable	3,522	380
Prepaid expenses	9,381	3,511
Total current assets	769,387	689,657
Property and equipment		
Land	20,000	20,000
Building and improvements	393,682	393,682
Furniture and equipment	92,245	92,245
Total property and equipment	505,927	505,927
Less accumulated depreciation	408,739	390,681
Property, and equipment - net	97,188	115,246
Other assets		
Deposits	975	975
Total assets	$ 867,550	$ 805,878
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	$ 5,397	$ 9,529
Accrued payroll and related taxes	15,905	17,034
Accrued vacation pay	9,461	10,491
Deferred revenue	882	1,954
Refundable advances	10,000	10,000
Total current liabilities	41,645	49,008
Net assets		
Without donor restrictions - designated	170,000	170,000
Without donor restrictions - undesignated	655,905	586,870
Total net assets without donor restrictions	825,905	756,870
With donor restrictions	-	-
Total net assets	825,905	756,870
Total liabilities and net assets	$ 867,550	$ 805,878

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF ACTIVITIES
For the Years Ended December 31, 2021 and 2020

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue						
Special events	$ 4,709	$ -	$ 4,709	$ 31,621	$ -	$ 31,621
Less cost of special events	1,328	-	1,328	8,350	-	8,350
Net special events	3,381	-	3,381	23,271	-	23,271
Federal grants	566,198	-	566,198	576,036	-	576,036
Payroll protection program	-	-	-	86,000	-	86,000
State grants	58,962	-	58,962	43,946	-	43,946
United Way of West Florida	10,813	-	10,813	-	-	-
Other grants	5,550	-	5,550	3,846	-	3,846
Contributions	22,080	-	22,080	13,367	-	13,367
Fees for services	17,795	-	17,795	4,455	-	4,455
Investment income	26,306	-	26,306	48,639	-	48,639
Miscellaneous income	500	-	500	50	-	50
Net assets released from restrictions	-	-	-	-	-	-
Total support and revenue	711,585	-	711,585	799,610	-	799,610
Expenses						
Program expenses	585,555	-	585,555	616,884	-	616,884
Management and general	55,600	-	55,600	56,079	-	56,079
Fundraising	1,395	-	1,395	6,651	-	6,651
Total expenses	642,550	-	642,550	679,614	-	679,614
Change in net assets	69,035	-	69,035	119,996	-	119,996
Net assets, beginning of year	756,870	-	756,870	636,874	-	636,874
Net assets, end of year	$ 825,905	$ -	$ 825,905	$ 756,870	$ -	$ 756,870

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2021 with Comparative Totals for 2020

	Program Expenses	Management and General	Fundraising Expenses	2021 Total Expenses	2020 Total Expenses
Salaries	$ 329,138	$ 32,552	$ -	$ 361,690	$ 376,490
Payroll taxes and benefits	108,259	10,707	-	118,966	101,540
Total personnel	437,397	43,259	-	480,656	478,030
Accounting fees	5,460	540	-	6,000	6,000
Consumer services	18,484	-	-	18,484	44,013
Dues and subscriptions	3,109	-	-	3,109	3,549
Information technology	29,158	2,884	-	32,042	33,489
Insurance	9,106	901	-	10,007	9,784
Interpreter expenses	5,892	583	-	6,475	3,473
Licenses and taxes	333	33	-	366	806
Marketing expense	-	-	1,395	1,395	6,651
Miscellaneous expense	1,238	-	-	1,238	840
Needs assessment	131	-	-	131	108
Office supplies and postage	7,068	699	-	7,767	8,520
Printing	408	40	-	448	735
Professional fees	5,955	589	-	6,544	17,831
Rent	2,663	263	-	2,926	4,446
Rental and maintenance of equipment	4,891	484	-	5,375	5,569
Repairs and maintenance	16,165	1,599	-	17,764	14,892
Security services	1,859	184	-	2,043	525
Staff training	420	-	-	420	1,360
Telephone	6,869	679	-	7,548	7,859
Travel	4,182	414	-	4,596	3,109
Utilities	8,334	824	-	9,158	9,909
Total expenses before depreciation	569,122	53,975	1,395	624,492	661,498
Depreciation	16,433	1,625	-	18,058	18,116
Total expenses	$ 585,555	$ 55,600	$ 1,395	$ 642,550	$ 679,614

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 69,035	$ 119,996
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	18,058	18,116
Net realized (gain) loss on investments	(12,926)	(10,968)
Net unrealized (gain) loss on investments	(13,380)	(37,670)
(Increase) decrease in:		
Unconditional Promises to give without donor restrictions	(4,642)	7,202
Grants receivable	32,966	(10,811)
Accounts receivable	(3,142)	1,237
Prepaid expenses	(5,870)	579
Increase (decrease) in:		
Accounts payable	(4,132)	(185)
Accrued payroll and related taxes	(1,129)	6,591
Accrued vacation pay	(1,030)	4,094
Deferred revenue	(1,072)	-
Refundable advances	-	1,880
Net cash provided by operating activities	72,736	100,061
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of equipment	-	(75,225)
Purchase of investments	-	(10,000)
Net cash used by investing activities	-	(85,225)
Net increase in cash	72,736	14,836
Cash, beginning of year	66,214	51,378
Cash, end of year	$ 138,950	$ 66,214

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Organization

The Center for Independent Living of Northwest Florida, Inc. (the "Organization") was incorporated in 1982. The Organization promotes, educates, facilitates, assists and advocates with and on behalf of people with disabilities, in partnership with their communities, to achieve their goals of independence. Funding is provided primarily by federal grants from the U.S. Department of Health and Human Services and the Social Security Administration received either directly or as pass-through grants through the State of Florida Departments of Education and Labor and Employment Security.

Summary of Significant Accounting Policies

Method of accounting

The financial statements of the Organization have been prepared utilizing the accrual basis of accounting.

Cash and cash equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with initial maturity of three months or less to be cash equivalents.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

The Organization values its financial assets and liabilities based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value hierarchy that prioritizes the inputs to valuation techniques is used to measure fair value. The hierarchy maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The hierarchy is broken down into the following three levels, based on the reliability of the inputs:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that are observable at the measurement date;

Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data; and

Level 3: Significant unobservable inputs for the asset or liability that reflect the reporting organization's own estimates about the assumptions that market participants would use in pricing the asset or liability.

Promises to give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assts with donor restrictions are reclassified to net assets without donor restrictions.

Summary of Significant Accounting Policies (continued)

Accounts and grants receivable

All accounts and grants receivable are from federal, state, and local governmental agencies and are considered to be fully collectible. Accordingly, no allowance for doubtful accounts is considered necessary.

Property and equipment

Property and equipment are recorded at cost or, if donated, at the fair value at the date of donation. Property and equipment are depreciated over estimated useful lives using the straight-line method of depreciation. The Organization's policy is to capitalize capital acquisitions costing $1,000 or more. Depreciation expense was $18,058 and $18,116 in 2021 and 2020, respectively.

Income taxes

Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under section 501 (c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation.

A policy for accounting for uncertainty in income taxes was adopted in prior years that require the Organization to determine whether it is more likely than not that a tax position will be sustained upon examination based on the technical merits of the position. The Organization has no uncertain tax positions that qualified for either recognition or disclosure in the financial statements at December 31, 2021 or December 31, 2020.

Grant and cooperative agreements

The Organization receives grants and contracts from federal and state agencies, as well as from private organizations, to be used for specific programs. The Organization's costs incurred under its government grants and contracts are subject to audit by government agencies. Management believes that disallowance of costs, if any, would not be material to the financial position or changes in net assets of the Organization.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Contributed materials and services

Donated materials or equipment, when received, are reflected as contributions in the accompanying financial statements at their estimated fair market values at the date of receipt. No amounts have been reflected in the statements for donated services as no objective basis is available to measure the value of such services. Nevertheless, a substantial number of volunteers donated significant amounts of their time in the Organization's program services.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any restrictions.

Significant Accounting Policies (continued)

Cost allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort, as well as depreciation, occupancy and telephone costs which are allocated based on the ratio of program revenue to total revenue.

Comparative amounts

The financial statements include certain prior-year summarized comparative information in total but not by net asset class or functional expense category. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2020, from which the summarized information was derived.

Evaluation of subsequent events

The Organization has evaluated subsequent events through May 24, 2022, the date which the financial statements were available to be issued.

Investments

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2021:

	Level 1	Level 2	Level 3	Fair Value
Bank Deposits	$ 91,224	$ -	$ -	$ 91,224
Certificates of Deposit	100,030	-	-	100,030
Equities	184,675	-	-	184,675
Fixed Income	137,609	-	-	137,609
Total	$ 513,538	$ -	$ -	$ 513,538

The following table sets forth by level, within the fair value hierarchy, the Food Bank's assets at fair value as of December 31, 2020:

	Level 1	Level 2	Level 3	Fair Value
Bank Deposits	$ 98,815	$ -	$ -	$ 98,815
Certificates of Deposit	90,970	-	-	90,970
Equities	172,332	-	-	172,332
Fixed Income	125,115	-	-	125,115
Total	$ 487,232	$ -	$ -	$ 487,232

Investments (continued)

Net investment income for the year consisted of the following:

	2021	2020
Interest and dividend income	$ 17,174	$ 11,206
Realized gains (losses)	-	3,032
Unrealized gains (losses)	13,380	37,670
Administrative fees	(4,248)	(3,269)
Total	$ 26,306	$ 48,639

Details of the investments in marketable securities as of December 31, 2021:

	Fair Market Value	Cost	Unrealized Appreciation
Bank Deposits	$ 91,224	$ 91,224	$ -
Certificates of Deposit	100,030	100,030	-
Equities	184,675	149,498	35,177
Fixed Income	137,609	132,396	5,213
Total	$ 513,538	$ 473,148	$ 40,390

Details of the investments in marketable securities as of December 31, 2020:

	Fair Market Value	Cost	Unrealized Appreciation
Bank Deposits	$ 98,815	$ 98,815	$ -
Certificates of Deposit	90,970	90,970	-
Equities	172,332	135,562	36,770
Fixed Income	125,115	116,141	8,974
Total	$ 487,232	$ 441,488	$ 45,744

Promises to Give

Unconditional promises to give at December 31 are as follows:

	2021	2020
Promises without donor restrictions	$ 6,350	$ 1,708
Gross unconditional promises to give	6,350	1,708
Less allowance for uncollectible promises	-	-
Net unconditional promises to give	$ 6,350	$ 1,708
Amounts due in:		
Less than one year	$ 6,350	$ 1,708
One to five years	-	-
Gross unconditional promises to give	$ 6,350	$ 1,708

The discount on the long-term promises to give to determine the net present value was not significant.

Grants Receivable

Grants receivable are recorded by the Organization when the related services are performed and consist of amounts due from federal and state agencies. The amounts were as follows:

	2021	2020
U.S. Department of Health and Human Services	$ 41,969	$ 38,388
State of Florida Department of Education	48,767	82,339
Florida Alliance for Assistive Services and Technology, Inc.	6,910	9,885
Total	$ 97,646	$ 130,612

Federal Financial Assistance

The Organization has been awarded a grant from the U.S. Department of Health and Human Services passed through the Florida Department of Education to provide to individuals with disabilities short term device loans, device demonstrations, and training. The grant is recognized as the required services are performed. Accordingly, revenue is recognized when earned and expenses are recognized as incurred.

The Organization received a Paycheck Protection Program Promissory Note through a bank which was issued by the Small Business Administration on April 20, 2020 in the amount of $86,000. Under the Cares Act, the Organization has the opportunity to have the loan forgiven if certain compliance requirements are met for a period greater than eight-weeks but less than 24 weeks following the date of the loan. The loan requires no collateral, can be deferred for six months, has an interest rate of 1% and will mature in two years. The Organization believes it is in compliance with all requirements to have the loan forgiven and as such has accounted for the loan as a conditional contribution. The loan was forgiven on March 26, 2021.

Federal Financial Assistance (continued)

Grant activity for the years ended December 31, 2021 and 2020, was as follows:

	2021	2020
Refundable advances, beginning of year	$ 10,000	$ 8,120
Grant receipts	84,524	186,322
Grant expenses	84,524	184,442
Refundable advances, end of year	$ 10,000	$ 10,000

Governing Board Designations

Center for Independent Living of Northwest Florida, Inc.'s governing board has designated, from net assets without donor restrictions of $825,905 and $756,870 as of December 31, 2021 and 2020, respectively, net assets for the following purposes as of December 31:

	2021	2020
Liquidity reserve	$ 170,000	$ 170,000
Total	$ 170,000	$ 170,000

Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2021	2020
Financial assets at year-end	$ 760,006	$ 686,146
Less those unavailable for general expenditures within one year, due to:		
Board designations: liquidity reserve	170,000	170,000
Financial assets available to meet cash needs for general expenditures within one year	$ 590,006	$ 516,146

Deferred Revenue

Revenue from various grants and other sources are deferred and recognized as amounts are earned.

	2021	2020
State of Florida Department of Transportation	$ 882	$ 1,954
Total	$ 882	$ 1,954

Operating Leases

The Organization leases certain equipment and storage space under monthly operating leases. The amount reported in rent expense was $8,301 and $10,015 for the years ended December 31, 2021 and 2020, respectively.

Concentration of Credit Risk

Services provided by the Organization are funded primarily with grants from the United States Department of Health and Human Services and the Social Security Administration passed through the Florida Departments of Education and Labor and Employment Security. The Organization's ability to continue to provide the same level of services is dependent on continued funding from these sources.

Risks and Uncertainties

In March 2020, the World Health Organization ("WHO") declared the coronavirus (COVID 19), a global pandemic and public health emergency. The WHO has recommended containment and mitigation measures worldwide and domestically, self-isolation and shelter-in-place requirements have been or are being put in place.

At this point, the Organization cannot reasonably estimate the length or severity of this pandemic, or the extent to which this disruption may impact the Organization's financial statements and future results of operations. The Organization will continue to monitor and evaluate the nature and extent of the impact on our ongoing activities and the potential effect on future contributions or funding and expenses, financial condition and liquidity.

Kim K. Enikeieff

Certified Public Accountant
Post Office Box 8754
Mobile, Alabama 36689
Telephone 251-591-1357

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

To the Board of Directors
Center for Independent Living of Northwest Florida, Inc.
Pensacola, Florida

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Center for Independent Living of Northwest Florida, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated May 24, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Center for Independent Living of Northwest Florida, Inc.'s financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.

Kim K. Enikeieff

May 24, 2022

Local Option Sales Tax

353

Gulf Coast Minority Chamber of Commerce

25

February 23, 2024

BOARDOF COUNTY COMMISSIONERS

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

_X_ Submit a fully completed Agency Funding Request Application

_X_ Submit a copy of your organization's current W-9

_X_ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

_X_ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.

_X_ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: ___Gulf Coast Minority Chamber of Commerce, INC_____

Agency Address: _321 N. DeVilliers Street, Suite 104, Pensacola, Florida 32501_____

Program Name for which funding is being requested: __Diversity and Economic Development_____

Amount Requested: $_75,000.00_____

Program Contact: _Brian Wyer_____

Contact Email: _Bwyer@gcmcc.info_____ Contact Phone: (813) 390-8198____

25-Word Description of Program: _____The GCMCC serves as a resource center for Minority, Local, Small, Non-Profit, and Individual professionals in our Escambia County community.

How many years has your organization been providing services in the County? _5.5 years as the Gulf Coast Minority Chamber._____

How many years has your organization received funding from the County? _4 years_____

Explain how receiving funds from the County would have a significant impact on your organization:

___Funds will be used to pay the office staff and for the day-to-day operation of the chamber. The staff is the key component to ensuring that the mission of the GCMCC is carried out. The funds were also used to assist with programs needed to complete our mission of serving our community. Our return to the county is increasing the amount of involvement in economic opportunities._____

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: ____$75,000.00_____

Briefly discuss how last year's funds were used? _____

Last year funds were used to support staff in implementing programs to assist our community, such as the following: publishing of our chamber directory, “How to Do Business with Local Government” workshops, hosting the Office Supplier Diversity event and assisting in supporting local inclusion efforts._____

_____

_____

Briefly discuss the County’s Return on Investment relative to last year’s funding? In other words, what impact did your program have on the citizens of Escambia County? _____

____Increased business involvement in the county’s Purchasing Department, vendor registration software and training sessions. The chamber's involvement with the County's purchasing department is a good return on investment because we assist in reaching a targeted market of minority/small businesses that are not actively involved in the bidding process. We have an active audience of new and established businesses where relationships have already been formed. These relationships often take years to establish. We are able to tap into this market more directly than and faster than the county would be able to reach the businesses on its own. The Chamber Directory provides a physical document that is shared throughout the community to highlight businesses. The Directory is used as a reference point for referrals and is used as a marketing tool for businesses to promote their business._____

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

___Funds will be used to pay the office staff and for the day-to-day operation of the Gulf Coast Minority Chamber of Commerce. The staff is the key component to ensuring that the mission of the GCMCC is carried out. The funds were also used to assist with programs needed to complete our mission of serving our community. Our return to the county is increasing the amount of businesses involvement in economic opportunities. The chamber's mission is to "*To serve as an advocate and the conscience of the Minority and Small Business Community, promoting and assisting in procurement opportunities, business development strategy, increasing operating capacity and other economic assets while striving to ensure economic fairness for all.*_____

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: ____N/A - NO_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area__N/A - NONE_____

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. _____The Gulf Coast Minority Chamber of Commerce plays a vital role in the community. Minority Business Owners and Business Professionals utilize our services to assist them in growing their business; marketing their brand and taking advantage of opportunities that are offered to enhance their business and increase their revenue. The partnership we have with Escambia County allows us to offer the services that we rendered. We are the ONLY organization of this kind that offer services with a focus on minority owned businesses, business professionals, non-profits, and corporations. The chamber provides marketing of businesses using social media like Facebook. We promote their businesses with ribbon-cuttings, grand openings, and network events to increase awareness and promote attendance. We also assist them in being placed in the local newspapers and television stories.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

Percentage for salaries/administrative costs: _75_ %

- Percentage for direct programming costs: _25_ %

If Escambia County funding can only fund a portion of your request, how will you offset the difference? ____We will offset the difference with other sources of income: Our annual membership and corporate partnership, our annual Guide and Business Directory and our annual Community Awards. We may have to limit staff resources to cover the lack funding.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: ___N/A - No

Is there a duplication of funding? Does your organization request funding from other local nonprofit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. ___N/A - No

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. **Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.**

Over the last year, we have encountered significant changes within the Purchasing department and the metrics gathering process from the system. I have received updated metrics and updated the details in a new column. We will work closely with new leadership to ensure that the data is validated for tracking processes.

Goals & Metrics Scorecard	FY22	FY23	FY24
1. Increase Minority registered businesses with Escambia County	661	789	805
2.			
3.			

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	**FY25**
1. Increase chamber membership to provide additional support for our community	**3 %**
2.	
3.	

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1. Chamber members and contacts	325 members and 1300 contacts
2.	
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$8,500	$9,500	$12,500
Programmatic Income	$9,000	$10,000	$12,000
County Funding/Direct Contribution	$75,000	$75,000	$75,000
County Funding by Other Source (a)	0	0	0
City Funding	$50,000	$50,000	$50,000
Local Non-Profit Funding	0	0	0
State Funding	0	0	0
Federal Funding	0	0	0
Memberships	$7,000	$9,000	$9,000
Investment Income	0	0	0
Other Income (b)			
Total Income	$149,500.00	$153,500.00	$158,500.00

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.)

N/A - None

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item.

N/A – None

EXPEN SES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	2	1.5	2
Salaries and Wages	$110,000	$105,000	$115,000
Employee Benefits	0	0	0
Professional Services	$8,000	$8,000	$8,000
Contractual Services	0	0	0
Travel Expenses	0	0	0
Rentals and Leases	$15,300	$15,300	$16,300
Communication	$800	$400	$800
Postage and Freight	$500	$300	$500
Repair and Maintenance	0	0	0
Printing and Binding	$2,000	$3,000	$2,000
Marketing and Promotion	$2,000	$1,000	$2,000
Fuel	$2,000	$2,000	$2,000
Supplies	$2,800	$2,800	$2,800
Event Expenses	$2,000	$2,000	$2,000
Capitalizable Assets for County Funding (a)	0	0	0
Other Expenses (b)	$2,300	$2,300	$2,300
Total Expenses	$147,700	$142,100	$153,700
Net Income - (Revenue minus Expense)	$1,800	$11,400	$4,800

NOTE: We are currently making several budget updates. We are working with our accountant to obtain a non-taxable status which may alter some of the details above. We are also working to adjust Calendar to Fiscal Year data to properly track some of the items above. Any changes will be reflected at the Budget Meeting pre-work. Thank You

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

_____N/A_____

(b) Please explain any request listed in the "Other Expenses" line item. ___Other Expenses for Bank Fees, Monthly Web Processing, Conference Cost, Insurance, Processing Fees_____
_____

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? _Fiscal_____

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. __The discrepancy of the tables as compared to the Financial Statements exist because of the need to adjust funding to handle high profile immediate needs of the community, changes in priorities based on additional planning with Board members._____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? ____Funds will for additional support programs_____

4. Please list the salary of the top 5 employees, names and positions of your organization.

Name	Position	Salary
Brian Wyer	President/CEO	$61,00.00
To Be Determined. In the process of interviewing/hiring		

5. Please provide the total amount of cash and investments on hand. __$8,000.00 – budgeted for expenses_____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

_We charge fees to be a member of the chamber which are associated with specific benefits. We do not charge fees to be a contact of the chamber. We provide free services for attending programs/events. We provide free business consultation and assistance._____

7. Does your organization require background checks from volunteers and staff? __No_____

ECONOMIC DEVELOPMENT AGENCIES

1. If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: What is your agency's Strategic Plan?

The GCMCC is in the process of developing a plan with our newly installed Board of Directors. We will be reviewing our strategic plan and making additional changes based on feedback from members, local government officials and trusted advisors. The chamber will be releasing the names of our re-established board in our new Business Guide and Directory. We have had several new Board member recruitment events and doubled the size of the board at our upcoming Annual Board meeting. The full board went through an orientation process and strategic retreat to set the course for the chamber's future. The results of the retreat and plan is attached in the email application document. The chamber has been active in assisting with job creations and expansion of companies, but does not have a definitive number in this area. The chamber has provided “To to do Business workshops” for hundreds of businesses, sponsored numerous information sessions, co-host the monthly Pensacola Network and 1 Million Cups events, serve as a mentor in the Studer Community Institute VMS program and the UWF Executive Mentor Program._____

2. How many jobs were created this year over last year by zip code? __I am unable of a source to obtain this information on a year-to-year basis in relation to the chamber’s involvement. The chamber has been active in assisting with job creations and expansion of companies but does not have a definitive number in this area. Brian Wyer is an active attendee at most FloridaWest and PEDC meetings. He provides updates on activities in the community and promotes “How to Do Business with Local Government” events. He is also active in the FloridaWest “1 Million Cups” events and Entrepreneurship Ecosystem

Group. He also promotes the FloridaWest and PEDC activities to our community._____

3. What is the net cost per job created? _____Not Available_____

ADDITIONAL QUESTIONS

1. What was done by your agency to address the "Pockets of Poverty"?

Reduced chamber membership dues, free training sessions, creation of metrics to track details and involvement in local government vendor tables. I have the updated metrics from the County's Purchasing department. This Pockets of Poverty information would need to be obtained from the details that the businesses provide in the Vendor Registry to the county. As we work the new Purchasing leadership, the chamber will request research to verify if the demographic details can be added to Vendor Registry.

The President/CEO is involved in numerous BODs to provide input to increase minority awareness and input. Included below is a list of the boards.

Brian Wyer, President/CEO, represents the chamber as a member of the following groups:

- Achieve Escambia Leadership Council – Secretary
    - Career Readiness Collective Action Network team
    - Early Childhood Learning Network
- First Place Partners economic group
- The Northwest Florida Forward Entrepreneur and Innovation Council
- FloridaWest and PEDC attendee
- 1 Million Cups Organizer member
- SCI Volunteer
- United Way of West Florid Board of Director
    - Community Investment Committee
    - Community Response Committee
- Belmont De Villiers Association
- Baptist Health Inc Board of Directors
    - Quality and Patient Safety Committee
    - Baptist Community Advisory Council
    - E-Moreno Special Committee (co-chair)
- Early Learning Coalition Board of Directors
- Escambia County Human Relations Commission – Vice Chair
- US Global Leadership Coalition
- Escambia County Emergency Operations Center ESF-18
- Equality Project Alliance
- VMS MIT Spring Stakeholder/Mentor
- EntreCon Volunteer
- Startup on Blocks Pitch Competition judge

- Downtown Rotary member
- Homeless Reduction Task Force Workforce Development Committee
- Habit for Humanity: Community Development Committee
- AHER (Achieve Healthy EscaRosa)
    - Healthcare Equity and Access Committee

2. Did your agency receive any grants? List the amount and a detailed use of the funds.
   N/A

3. Was there any increase in membership for the local chambers? YES. We are limited in the geographical details that can be obtained at the current time with our current website. A new chamber website will be available in the future that will allow us to track the information better. Some business addresses are different from work performed by the business

4. What are your agency's statistics on business creation and minority businesses by zip code? I am unaware of a location to obtain this information. From accessing the County Tax Collector's office, 1111 Business Licenses were obtained from January 2024 to July 2024. I am unable to determine the breakdown of Minority Businesses from this data. The chamber focuses on assisting businesses to improve and grow. For individuals with the desire to create business we provide guidance on the resources to create business such as referrals to the SBDC (Small Business Development Center), Sunbiz and community mentors.

5. Can we reduce the taxpayer subsidy? N/A

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Brian Wyer
Name

President/CEO 4/1/2024
Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Gulf Coast Minority Chamber of Commerce, INC

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☑ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . . _____

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

321 N. DeVilliers Street, Suite 104

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, Florida 32501

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

8	3	–	1	9	7	3	1	2	8

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** Brian Wyer **Date** 4/1/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

EDNAM SANDERS
156 OVERLOOK DR
PENSACOLA, FL 32503

November 15, 2023

GULF COAST MINORITY CHAMBER OF COMMERCE INC
321 N DEVILLIERS ST, APT 104
PENSACOLA, FL 32501

Dear GULF COAST MINORITY CHAMBER OF COMMERCE INC,

Thank you for choosing our firm to prepare your income tax returns for tax year 2022. This letter confirms the services we will provide.

We will prepare your federal and state returns for tax year 2022 based on information you provide. Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification of certain information, or additional information, so that we can prepare accurate and complete returns for you.

It is your responsibility to provide all necessary information related to income and deductions for tax year 2022, and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates.

You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets.

It is your responsibility to review your returns before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility.

If your returns are later selected for review or audit by taxing authorities, we will be glad to assist or represent you if you desire. Our fees for preparing your returns do not include time that might be necessary to assist you during a taxing authority review.

Our fees for preparation of your returns are based upon our standard billing rates plus out-of-pocket expenses. Our invoices are due and payable upon presentation.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign the enclosed copy in the space indicated and return it to us.

Thank you again for choosing our firm to prepare your 2022 tax return. We appreciate your business.

Sincerely,

_____
EDNAM SANDERS

Accepted by:

_____ Date _____

_____ Date _____

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5919
EDNA@LOCKLINACCOUNTING.COM

November 15, 2023

GULF COAST MINORITY CHAMBER OF COMMERCE INC
321 N DEVILLIERS ST, APT 104
PENSACOLA, FL 32501

Dear Sir,

I have prepared your 2022 Form 990EZ based on the information you provided. Please review the enclosed copy and contact me if any records need correcting before being e-filed.

There are no taxes or fees due with the return.

If you have any questions about the return(s) or about GULF COAST MINORITY CHAMBER OF COMMERCE INC's tax situation during the year, please do not hesitate to call me at (850) 469-4882. I appreciate this opportunity to serve you.

Sincerely,

EDNA M SANDERS
LOCKLIN ACCOUNTING & TAX SERVICES INC

Privacy Notice
As a tax practitioner, I receive and collect nonpublic personal information from various forms and statements that you provide. I do not disclose such information unless you instruct me to do so. I maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

Federal
Tax Return

GULF COAST MINORITY CHAMBER OF COMMERCE INC

2022

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5919
EDNA@LOCKLINACCOUNTING.COM

Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning 10/1/2022 , and ending 9/30/2023

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
GULF COAST MINORITY CHAMBER OF COMMERCE INC

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
321 N DEVILLIERS ST | 104

City or town | State | ZIP code
PENSACOLA | FL | 32501

Foreign country name | Foreign province/state/county | Foreign postal code

D Employer identification number
83-1973128

E Telephone number
(813) 390-8198

F Group Exemption Number

G Accounting Method: ☐ Cash ☒ Accrual Other (specify)

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990).

I **Website:** WWW.GCMCC.INFO

J **Tax-exempt status** (check only one) — ☐ 501(c)(3) ☒ 501(c) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . $ 128,754

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	128,754
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ ____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	128,754
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	72,642
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	15,377
	15	Printing, publications, postage, and shipping		15	1,384
	16	Other expenses (describe in Schedule O)		16	49,724
	17	**Total expenses.** Add lines 10 through 16		17	139,127
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	-10,373
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	2,959
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	-7,414

Electronic Filing Only

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	9,653	22	2,074
23	Land and buildings		23	
24	Other assets (describe in Schedule O)	2,534	24	2,534
25	**Total assets**	12,187	25	4,608
26	**Total liabilities** (describe in Schedule O)	9,228	26	12,022
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	2,959	27	-7,414

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . . . . ☐

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? TO ADVANCE THE ECONOMIC, INDUSTRIAL, PROFESSIOI

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	TO ADVANCE THE ECONOMIC , INDUSTRIAL, PROFESSIONAL, CULTURAL AND CIVIC WELFARE OF THE GULF COAST; THE MINORITY COMMUNITY AND THE PROMOTION OF PROSPERITY FOR THE CITY, COUNTY AND SURROUNDING AREAS (Grants $) If this amount includes foreign grants, check here . . . ☐	28a	
29	(Grants $) If this amount includes foreign grants, check here . . . ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here . . . ☐	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here . . . ☐	31a	
32	**Total program service expenses.** (add lines 28a through 31a)	32	0

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
BRIAN WYER CEO	Hr/WK 80.00			
SHAUN HARTSFIELD CHAIRMAN	Hr/WK .00			
JESSIE GAITHER BOARD OF DIRECTOR	Hr/WK .00			
MIRIAM BREEDEN BOARD OF DIRECTOR	Hr/WK .00			
LARRY BROOKS BOARD OF DIRECTOR	Hr/WK .00			
GERADO DISCEPOLO BOARD OF DIRECTOR	Hr/WK .00			
CAROL MCINTOSH BOARD OF DIRECTOR	Hr/WK .00			
CHRIS NIX BOARD OF DIRECTOR	Hr/WK .00			
FRED SELLERS BOARD OF DIRECTOR	Hr/WK .00			
MARK SOUBLET BOARD OF DIRECTOR	Hr/WK .00			
JIM ROBERTS BOARD OF DIRECTOR	Hr/WK .00			

Electronic Filing Only

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ; section 4912 ; section 4955			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e		
41	List the states with which a copy of this return is filed.			
42a	The organization's books are in care of BRIAN WYER Telephone no. (813) 390-8198 Located at 321 N DEVILLIERS ST STE 104 City PENSACOLA ST FL ZIP + 4 32501			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041—**Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions.	45b		

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			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Name None Title	Hr/WK .00			
Name Title	Hr/WK .00			
Name Title	Hr/WK .00			
Name Title	Hr/WK .00			
Name Title	Hr/WK .00			

f Total number of other employees paid over $100,000 _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		

d Total number of other independent contractors each receiving over $100,000 _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☐ Yes ☒ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer BRIAN WYER Type or print name and title	Date 11/15/2023 CEO

Paid Preparer Use Only	Print/Type preparer's name EDNA M SANDERS	Preparer's signature EDNA M SANDERS	Date 11/15/2023	Check ☐ if self-employed	PTIN P00266299
	Firm's name LOCKLIN ACCOUNTING & TAX SERVICES INC			Firm's EIN	26-2591091
	Firm's address 156 OVERLOOK DR, PENSACOLA, FL 32503			Phone no.	(850) 469-4882

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Electronic Filing Only

Part IV (990-EZ) - List of Officers, Directors, Trustees, and Key Employees

Name of Organization	Employer identification number
GULF COAST MINORITY CHAMBER OF COMMERCE INC	83-1973128

Name and title	Average hours per week devoted to position	Reportable compensation (Form W-2/1099-MISC) (if not paid, enter -0-.)	Health benefits contributions to employee benefit plans, and deferred compensation	Estimated amount of other compensation
PATRICIA VANDERPOOL BOARD OF DIRECTOR	Hr/WK .00			
WENDI SUMMERS BOARD OF DIRECTOR	Hr/WK .00			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			

Electronic Filing Only

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
GULF COAST MINORITY CHAMBER OF COMMERCE INC

Employer identification number
83-1973128

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(6) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Electronic Filing Only

Name of organization: GULF COAST MINORITY CHAMBER OF COMMERCE INC

Employer identification number: 83-1973128

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A Foreign State or Province: Foreign Country:	$ 76,719	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	N/A Foreign State or Province: Foreign Country:	$ 22,972	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	N/A Foreign State or Province: Foreign Country:	$ 29,063	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Electronic Filing Only

Name of organization
GULF COAST MINORITY CHAMBER OF COMMERCE INC

Employer identification number
83-1973128

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
		$	

Electronic Filing Only

Name of organization
GULF COAST MINORITY CHAMBER OF COMMERCE INC

Employer identification number
83-1973128

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ 0

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
For. Prov. Country	

(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
For. Prov. Country	

(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
For. Prov. Country	

(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
For. Prov. Country	

Electronic Filing Only

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

GULF COAST MINORITY CHAMBER OF COMMERCE INC

Employer identification number

83-1973128

Form 990-EZ, Part I, Line 16, Other Expenses: Travel: 1,550

Form 990-EZ, Part I, Line 16, Other Expenses: Equipment rental and maintenance: 462

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies: 2,677

Form 990-EZ, Part I, Line 16, Other Expenses: Bank Service Charges: 330

Form 990-EZ, Part I, Line 16, Other Expenses: Professional Fees: 7,022

Form 990-EZ, Part I, Line 16, Other Expenses: Advertising: 275

Form 990-EZ, Part I, Line 16, Other Expenses: Mileage Reimbursement: 63

Form 990-EZ, Part I, Line 16, Other Expenses: Administrative: 7,801

Form 990-EZ, Part I, Line 16, Other Expenses: Dues & Subscriptions: 599

Form 990-EZ, Part I, Line 16, Other Expenses: Insurance: 3,269

Form 990-EZ, Part I, Line 16, Other Expenses: Technology: 1,974

Form 990-EZ, Part I, Line 16, Other Expenses: Payroll Taxes: 9,755

Form 990-EZ, Part I, Line 16, Other Expenses: Parking Fees: 98

Form 990-EZ, Part I, Line 16, Other Expenses: Member Services: 13,024

Form 990-EZ, Part I, Line 16, Other Expenses: Cell Phone Service: 825

Form 990-EZ, Part II, Line 24, Other Assets: Office Furniture & Fixtures: Beginning of year:

2,534, End of year: 2,534

Form 990-EZ, Part II, Line 26, Liabilities: Opening Balance Equity: Beginning of year: 6,794,

End of year: 6,794

Form 990-EZ, Part II, Line 26, Liabilities: Payroll Taxes Payable: Beginning of year: 2,434,

End of year: 5,228

Electronic Filing Only

Name of the organization	Employer identification number
GULF COAST MINORITY CHAMBER OF COMMERCE INC	83-1973128

Electronic Filing Only

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning 10/1, 2022, and ending 9/30, 20 23

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer
GULF COAST MINORITY CHAMBER OF COMMERCE INC

EIN or SSN
83-1973128

Name and title of officer or person subject to tax
BRIAN WYER — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	
2a	**Form 990-EZ** check here	☒	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	128,754
3a	**Form 1120-POL** check here	☐	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	☐	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here	☐	**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here	☐	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	☐	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	☐	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	☐	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	☐	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) GULF COAST MINORITY CHAMBER OF COMME, (EIN) 83-1973128 and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize LOCKLIN ACCOUNTING & TAX SERVICES INC to enter my PIN 82137 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50150332501

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature EDNA M SANDERS Date 11/15/2023

ERO Must Retain This Form—See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Mission:

-What do we offer the community?

-Resource to the community:

- Education
- Training
- Networking

Vision:

-Beacon for small/minority business

-Representation:

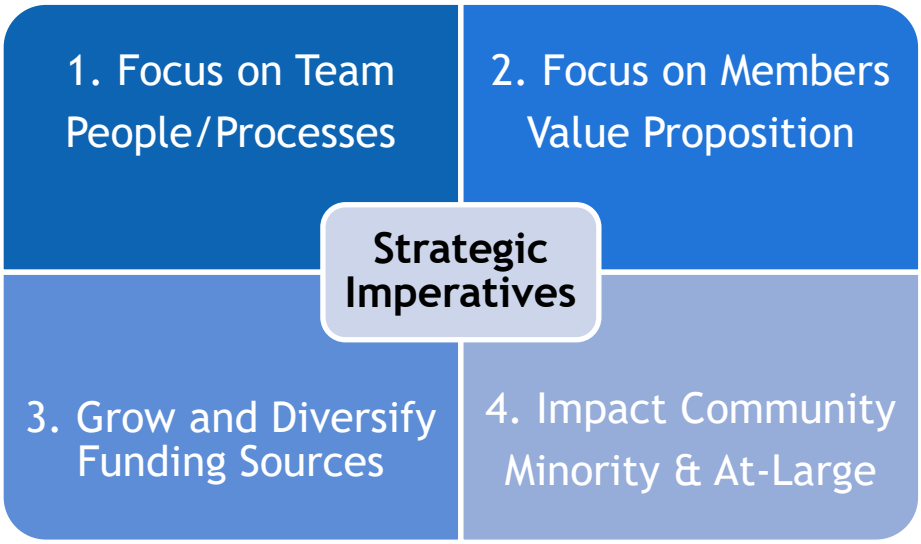
- Economic Development
- Business Development
- Wealth Distribution
- Equitable Representation - # of minority businesses

What Makes Us Proud?

- Transformation of the organization
- Resiliency
- Greater alignment with the Pensacola Chamber
  & other key partners
- Leadership
- Excitement/desire
- Sense of inclusion
- Impact
- Advocacy
- Passion
- Relevance of broader community

S.W.O.T. Analysis

Strengths	Weaknesses
• Brian's leadership • Basic membership • County connectivity • No cost office • Network • Community ties/support • Understanding of minority needs • Business development expertise • Partnerships • New board member involvement • Excitement/Desire • Strong supporters • Community relevance	• Dependence upon individual (Brian) • Lack of administrative resources • Lack of clear goals/plan • Not full representation of all minorities • Clear membership value proposition • Utilization of the board • Programs/membership personnel • Monthly financial reporting • Lack of external sponsorships • Visibility to general public • Limited funds in recruiting staff
Opportunities	**Threats**
• Expand to other minority groups (Latino, Vietnamese, etc.) • Grow membership • Sponsor/co-sponsor events/programs • Partner with other businesses • Branding • Additional funding • Differentiators for members • Leverage membership base to provide value-add leadership/mentorship to other members • Leverage technology • Enhance digital footprint	• Political environment related to inclusion – i.e. funding diminishes • Economic turndown affecting businesses • Other Chambers competing for members • Lack of overall funding • Sole reliance on Chamber President • Succession planning



Strategic Framework

Strategic Imperative: Focus on Team
Build People/Processes to sustain the Chamber for years to come
Initiatives: 1. 2. 3. 4.
What does success look like? 1. 2. 3. 4.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Twelve Months ended September 30, 2023

	One Month Ended September 30, 2023	Twelve Months Ended September 30, 2023
Sales		
Corporate Contribution	$ .00	$ 6,797.00
Escambia County Appropriations	5,394.66	76,719.03
City of Pensacola Appropriatio	.00	22,972.01
Membership Dues	1,275.00	22,266.00
Total Sales	6,669.66	128,754.04
Cost of Goods Sold		
Gross Profit	6,669.66	128,754.04
Operating Expenses		
Supplies Expense-Unrestricted	.00	308.14
Office Supplies-Unrestricted	113.38	2,369.11
Bank Service Charge-Unrestrict	7.20	330.46
Accounting Service-Unrestricte	2,454.00	7,022.00
Equipment Rental-Unrestricted	53.32	461.60
Occupancy Expense-Unrestricted	990.01	11,234.46
Utilities-Unrestricted	240.00	2,359.15
Repairs & Maintenance-Equip-Un	11.37	11.37
Insurance-Bldgs & Property-Unr	.00	666.75
Printed Materials-Unrestricted	109.49	1,093.96
Promotional Expense-Unrestrict	.00	200.00
Cell Phone Service-Unrestricte	600.00	825.00
Advertising-Unrestricted	275.00	275.00
Travel Expenses-Unrestricted	1,550.00	1,550.00
Mileage Reimbursement-Unrestri	.00	62.56
Parking Fees-Unrestricted	.66	98.14
Administrative Expns-Unrstctd	1,137.47	7,800.78
Telephone Expense-Unrestricted	170.33	1,774.09
Postage And Shipping-Unrestric	.00	89.88
Dues And Subscriptions-Unrestr	17.00	598.99
Hospitality-U	.00	439.95
Member Services - Unrestricted	2,089.00	12,583.72
Technology-U	95.69	1,973.87
Salaries-Unrestricted	8,411.33	64,949.52
Other Salaries-Unrestricted	.00	7,692.28
Group Life Insurance-Unrestric	.00	2,602.34
Payroll Tax Expense-Unrestrict	441.35	9,754.87
Total Operating Expenses	18,766.60	139,127.99
Net Income from Operations	(12,096.94)	(10,373.95)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (12,096.94)	$ (10,373.95)

See accompanying notes and accountant's report

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
September 30, 2023

		2023
ASSETS		
Current Assets		
BBVA Compass-6011	$	(154.35)
PNC BANK		2,228.78
Total Current Assets		2,074.43
Property and Equipment		
Office Furniture And Fixtures		2,533.59
Total Property and Equipment		2,533.59
Other Assets		
Total Other Assets		.00
Total Assets	$	4,608.02

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
September 30, 2023

	2023
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,191.38
Total Current Liabilities	5,229.14
Long-Term Liabilities	
Total Long Term Liabilities	00
Total Liabilities	5,229.14
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	2,958.11
Net Income (Loss)	(10,373.95)
Total Stockholders' Equity	(621.12)
Total Liabilities And Stockholders' Equity	$ 4,608.02

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Twelve Months ended September 30, 2022

	One Month Ended September 30, 2022	Twelve Months Ended September 30, 2022
Sales		
Corporate Contribution	$ 4,500.00	$ 4,500.00
Escambia County Appropriations	98,416.28	98,416.28
City of Pensacola Appropriatio	37,500.00	37,500.00
Membership Dues	17,340.24	17,340.24
Directory Sponsorship	1,797.00	1,797.00
Total Sales	159,553.52	159,553.52
Cost of Goods Sold		
Gross Profit	159,553.52	159,553.52
Operating Expenses		
Supplies Expense-Unrestricted	998.51	998.51
Office Supplies-Unrestricted	3,353.94	3,353.94
Bank Service Charge-Unrestrict	541.31	541.31
Accounting Service-Unrestricte	11,922.00	11,922.00
Equipment Rental-Unrestricted	1,458.99	1,458.99
Occupancy Expense-Unrestricted	13,112.22	13,112.22
Promotional Expense-Unrestrict	9,799.21	9,799.21
Cell Phone Service-Unrestricte	600.00	600.00
Travel Expenses-Unrestricted	1,845.37	1,845.37
Mileage Reimbursement-Unrestri	1,425.00	1,425.00
Administrative Expns-Unrstctd	1,294.42	1,294.42
Postage And Shipping-Unrestric	190.36	190.36
Dues And Subscriptions-Unrestr	508.00	508.00
Insurance-Unrestricted	3,853.63	3,853.63
Hospitality-U	3,500.05	3,500.05
Member Services - Unrestricted	8,017.96	8,017.96
Technology-U	2,763.91	2,763.91
Web Development & Hosting-U	618.00	618.00
Training Cost-U	325.00	325.00
Salaries-Unrestricted	104,056.43	104,056.43
Payroll Tax Expense-Unrestrict	8,547.24	8,547.24
Total Operating Expenses	178,731.55	178,731.55
Net Income from Operations	(19,178.03)	(19,178.03)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (19,178.03)	$ (19,178.03)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
September 30, 2022

		2022
ASSETS		
Current Assets		
PNC BANK	$	9,653.14
Total Current Assets		9,653.14
Property and Equipment		
Office Furniture And Fixtures		2,533.59
Total Property and Equipment		2,533.59
Other Assets		
Total Other Assets		.00
Total Assets	$	12,186.73

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
September 30, 2022

	2022
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Payroll Taxes Payable	2,433.90
Total Current Liabilities	2,433.90
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	2,433.90
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	22,136.14
Net Income (Loss)	(19,178.03)
Total Stockholders' Equity	9,752.83
Total Liabilities And Stockholders' Equity	$ 12,186.73

See accompanying notes and accountant's report.

Local Option Sales Tax

353

Pensacola – Escambia Development Corp

26

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025
ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serves residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless the organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serve a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events, or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- X Submit a fully completed Agency Funding Request Application
- X Submit a copy of your organization's current W-9
- X Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- X Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with an explanation for late filing.
- X Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: Pensacola – Escambia Promotion and Development Commission (PEDC)

Agency Address: 3 West Garden Street Suite 618 Pensacola, FL 32502

Program Name for which funding is being requested: (PEDC) Funding Request FY 2025

Amount Requested: $600,000 – Local Option Sales Tax Economic Development Trust Fund.

Program Contact: Brian Hilson

Contact Email: bhilson@floridawesteda.com Contact Phone: (850) 898-2201

25-Word Description of Program: PEDC is the County's economic development authority created by state statute in 1967, and operates via a contract with FloridaWest EDA for business development, existing industry expansion and retention, entrepreneurial development, asset development, workforce collaboration and promotion.

How many years has your organization been providing services in the County? Since 1967

How many years has your organization received funding from the County? Since 1967

Explain how receiving funds from the County would have a significant impact on your organization: The request is in line with our 5 - Year Strategic plan and supports the current year program of work. (Please see attachment)

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $600,000

Briefly discuss how last year's funds were used In FY 23-24, County funds were utilized to support the promotion and marketing of business opportunities/assets of Escambia County including the Bluffs project (FOIL), OLF8, and other County locations; administration and marketing of the downtown technology campus; and other PEDC administrative costs and a contract with FloridaWest EDA. FloridaWest EDA used the funds for programing, administration, and personnel costs.

Briefly discuss the County's Return on Investment relative to last year's funding. In other words, what impact did your program have on the citizens of Escambia County? For the $600,000 investment approved this fiscal year, PEDC/FloridaWest have worked to generate over $16 million in annual estimated economic impact and over $6.3 million in annual new wages for Escambia County as of March 31, 2024 (six months into the current fiscal year).

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? Programming costs support activities related to our scope of work: Business Retention and Expansion, Entrepreneurial Development, Workforce Growth, Business Attraction, and Site and Infrastructure Readiness Support. The companies supported and targeted include, but are not limited to, specific high wage industry sectors (Aviation, Back Office/Financial Services, Cyber Security/Information Technology, Manufacturing, and Marine Services), and export 85% of their product or service, thereby increasing capital investment, payroll, and employment.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: Yes, according to Florida State Statute 125.045 —" County economic development powers". — The Legislature declares that it is necessary and in the public interest to facilitate the growth and creation of business enterprises in the counties of the state.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area: Economic Development is only successful when collaboration occurs with all public and private community partners that have a similar mission or program of work. PEDC/FloridaWest were founding members of "The Spring", a small business and entrepreneurial

mentorship program run by Studer Community Institute. We also maintain the Entrepreneurial Ecosystem Group (EEG) a collaboration of all the entities that support entrepreneurship in the County. We work with the Greater Pensacola Chamber and Visit Pensacola on ESF18 at the County Emergency Operation Center (EOC). We coordinated joint funding requests in partnership with K-12, PSC, and UWF. We are participants in regional organizations, Florida's Great Northwest, Northwest Florida Defense Coalition and First Place Partners.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. Unlike other business and community development organizations that have oversight and programming primarily for the benefit of its members and the community, PEDC is an economic development authority created by Special Act Chapter 67-1365, with direct oversight from two County Commissioners and two City of Pensacola Council Members and a representative of the Town of Century. PEDC programming is developed to enhance and expand economic activity within the County. PEDC contracts with FloridaWest, a public/private non-profit economic development agency, with a program of work that follows the legislative intent as outlined in State Statute (125.045). PEDC and FloridaWest work in the public interest to facilitate the growth and creation of business enterprises for the benefit of all residents of Escambia County without regard to membership or funding sources.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: **68** %
- Percentage for direct programming costs: **32** %

If Escambia County funding can only fund a portion of your request, how will you offset the difference? 100% of PEDC operational funding is received through an Interlocal Agreement between Escambia County and the City of Pensacola. If funding is reduced, it will significantly impact the economic development operations of PEDC and the program of work of its contract agency FloridaWest EDA.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: PEDC and its partners apply for Triumph, State and Federal funding to support specific ongoing projects. Thus far in FY 23-24 the PEDC has applied for $6 million

in Triumph grants, and supported $4 million in legislative funding; however, those funds are applied to job growth and infrastructure projects and are not used as operational funds by PEDC nor FloridaWest. The operational funds requested from Escambia County are not used as a direct match. Through the interlocal agreement with the City of Pensacola, the City contributes $175,000 to PEDC.

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. PEDC does not receive funding from other local non-profit agencies.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY21-22	FY22-23	FY23-24	% Change '23-'24
1. Announced jobs from new and expanding companies	266	50	528	956%
2. Capital investment from new and expanding companies	$31,651,365	$5,100,000	$191,618,000	3657%
3. Additional payroll from new and expanding companies	$25,105,769	$3,267,250	$31,298,252	857%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Additional jobs from expanding and new employers in primary business sectors	500
2. Capital investment from expanding and new employers in primary business sectors	$200 M
3. Creation of sustained entrepreneurial-driven companies and jobs within primary business sector	4 companies

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed

on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1. Additional jobs from expanding and new employers in primary business sectors	Minimum 300
2. Capital investment from expanding and new employers in primary business sectors	Minimum $100M
3. Creation of sustained entrepreneurial-driven companies and jobs within primary business sector	Minimum 4 companies

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$0	$ 0	$ 0
Programmatic Income	$ 0	$ 0	$ 0
County Funding/Direct Contribution	$ 600,000	$ 600,000	$ 600,000
County Funding by Other Source (a)	$ 0	$ 0	$ 0
City Funding	$ 175,000	$ 175,000	$ 175,000
Local Non-Profit Funding	$ 0	$ 0	$ 0
State Funding	$ 500,000*	$ 500,000*	$ 6,000,000**
Federal Funding	$ 0	$ 0	$ 0
Memberships	$ 0	$ 0	$ 0
Investment Income	$ 19,000	$ 19,000	$ 19,000
Other Income (b)	$ 388,250	$ 391,250	$ 391,250
Total Income	$ 1,682,250	$ 1,685,250	$ 7,185,250
*FDOT Bluffs Grant			
**Triumph Grant (New Industry Location)			

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) N/A

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. PEDC manages the Escambia County Foreign Trade Zone, GE and Snack Crate pay a $1,250 combined annual fee to use the zone. PEDC Received Rental Income from Pegasus $387,000

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff	5	5	5
Salaries and Wages	$ 420,769	$ 0	$ 0
Employee Benefits	$ 101,081	$ 0	$ 0
Professional Services	$ 500,000	$ 528,750	$ 6,028,750
Contractual Services	$ 257,013	$ 701,000	$ 701,000
Travel Expenses	$ 25,000	$ 0	$ 0
Rentals and Leases	$ 10,000	$ 0	$ 0
Communication	$ 0	$ 0	$ 0
Postage and Freight	$ 0	$ 0	$ 0
Repair and Maintenance	$ 0	$ 0	$ 0
Printing and Binding	$ 0	$ 0	$ 0
Marketing and Promotion	$ 11,000	$ 0	$ 0
Fuel	$ 0	$ 0	$ 0
Supplies	$ 400	$ 0	$ 0
Event Expenses	$ 0	$ 0	$ 0
Capitalizable Assets for County Funding (a)	$ 0	$ 0	$ 0
Other Expenses (b)	$ 356,982	$ 455,500	$ 455,500
Total Expenses	$ 1,682,250	$ 1,685,250	$ 7,185,250
Net Income - (Revenue minus Expense)	$ 0	$ 0	$ 0

Note: the above expense table is the budget from PEDC. The FloridaWest and PEDC actual budgets and financials are attached.

Professional Services –

Audit Fee 12,000

FOIL Expenses 500,000

Legal Expenses 7,500

Insurance $8,000

FTZ Expense $1,250

Contractual Services

FloridaWest 675000

Technology Park Expenses 26,000

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. Requested funds will not be used to purchase capitalized assets. PEDC does own and manages the Technology Campus. PEDC will use State grant funds to construct Bluffs road infrastructure and Triumph grants to support economic development projects.

(a) Please explain any request listed in the "Other Expenses" line item.

- Debt Service on Pegasus Building $375,000
- New Project Expense $80,000
- Bank Service Charges $100
- Special District Fees $200
- Miscellaneous Expenses $200

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Fiscal Year (October 1st – September 30st)
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements: There are no discrepancies and the PEDC and FloridaWest financial statements are attached.
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? Any remaining funds at the end of the Fiscal Year are put into reserves to assist in managing the cash flow needs of reimbursable grants received.
4. Please list the salary of the top 5 employees, names, and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

PEDC does not have any Employees, FloridaWest Employees are listed below.

Name	Position	Salary
Brian Hilson	**CEO**	**$ 180,000**
Danita Andrews	**Chief Business Development Officer**	**$ 99,395**

Patrick Rooney	**Co:Lab Director/Business Coach**	**$ 76,920**
Casey Campbell	**CO:Lab Pensacola - Office Manager**	**$ 51,417**
Intern	**Business Development Intern**	**$ 18,720**

Please provide the total amount of cash and investments on hand. $757,312.87

5. Does your organization charge fees for services? If so, provide a list of fees charged.

   PEDC does not charge fees for services.

6. Does your organization require background checks from volunteers and staff? PEDC does not have any Employees, All FloridaWest Employees have background checks prior to employment.

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

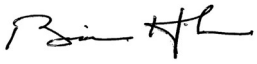
1. What is your agency's Strategic Plan? PEDC and FloridaWest EDA completed a 5-year strategy for Economic Development. The plan was presented and approved by the FloridaWest and PEDC Board in FY 2022 – 2023 (Please see the attached document)
2. How many jobs were created this year over last year by zip code? 4,049 jobs. Please see attachment A, B and C.
3. What is the net cost per job created? Since 2014 Escambia County has funded PEDC a total of $4.55 million and supported the creation/retention of 8,356 jobs which equals a net cost of approximately $544.50 per job. In addition, the 58 economic development projects also represent more than $481 million net new payroll annually and over $803 million in total new private capital investment in Escambia County.

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? PEDC, and its contract partner FloridaWest, are focused specifically on long-term programs to increase and retain the number of companies and job opportunities in the community that pay above the current County average wage. Job and career opportunities and supportive training programs are available through partner organizations to all citizens for new and expanding companies in each primary business sector.
2. Did your agency receive any grants? List the amount and a detailed use of the funds. Please see attachment "B"
3. Was there any increase in membership for the local chambers? PEDC is not a membership organization like a Chamber of Commerce. PEDC was created by Florida State Statute with an appointed board structure.
4. What are your agency's statistics on business creation and minority businesses by zip code? Please see attachment "A" and attachment "C."
5. Can we reduce the taxpayer subsidy?

   The use of public funds for economic development and PEDC programming is not perceived to be a taxpayer subsidy by most citizens of Escambia County. It is understood to be an important governmental function as authorized in Florida State Statute 125.045 and the passage of the LOST IV referendum (which includes economic development funding) by majority vote of the citizens on November 4, 2014. 100% of the PEDC operational funding is received through an Interlocal agreement between Escambia County and the City of Pensacola. If funding is reduced, it will significantly impact the economic development operations of PEDC and the program of work of its contract agency Florida West EDA.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.



Signature

Brian Hilson
Print

Chief Executive Officer — March 29, 2024
Title — Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Pensacola-Escambia County Promotion and Development Community Development Entity, LLC

2 Business name/disregarded entity name, if different from above

Pensacola-Escambia County Promotion and Development Commission

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ Governmental

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

P.O. Box 1992

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, FL 32591

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	1	1	7	2	5	5	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ _____ Date ▶ 10-6-23

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

ARTICLE XII. - PROMOTION AND DEVELOPMENT COMMISSION

Section 1. - Short title.

This act may be cited as the "Pensacola-Escambia County Promotion and Development Commission Act."

(Laws of Fla., Ch. 67-1365, § 1; Laws of Fla., Ch. 80-579, § 1(1))

Section 2. - Definitions.

When used in this act the following words and terms, unless a different meaning appears clearly from the context, shall have the following meanings:

(1) *Commission* shall mean the Pensacola-Escambia Promotion and Development Commission created by this Act.

(2) *Promotion* shall be deemed to mean the promotion of the advantages of Escambia County and all municipalities therein (including that portion of Santa Rosa Island under the jurisdiction of the Santa Rosa Island Authority), and the promotion and development of industrial, tourist, and commercial attributes and facilities of said area including the promotion of conventions, convention facilities and visitors to said area and also encompassing the dissemination of information with reference to the foregoing through the media of advertising, personal contact and such other activities as are deemed customary to the sound development and promotion of an area.

(3) *Appointing authority* shall be deemed to mean that body whose duty it is to appoint specific members of the commission.

(4) *Development* shall be deemed to mean the improvement of the County of Escambia and all municipalities therein (including that portion of Santa Rosa Island under the jurisdiction of the Santa Rosa Island Authority) through the increase of employment opportunities, enhancement of the economic environment, expansion of the tax base, enticement of industry and other business to the area, and acquisition, lease and construction of facilities within the subject area.

(Laws of Fla., Ch. 67-1365, § 2; Laws of Fla., Ch. 80-579, § 1(2))

Section 3. - Created.

For the purpose of performing such acts as shall be necessary for the sound promotion and development (as those terms have heretofore been defined) of Escambia County, there is created a body corporate and politic to be known as the Pensacola-Escambia County Promotion and Development Commission, which shall be deemed to be a public corporation by that name, and which body may contract and be contracted with and sue and be sued in all courts of law and equity.

(Laws of Fla., Ch. 67-1365, § 3; Laws of Fla., Ch. 80-579, § 1(3))

Section 4. - Composition; appointments; terms of office.

The commission shall be composed of nine (9) members each of whom shall be a freeholder and a qualified elector of Escambia County. The commission shall consist of the following:

(1) Two (2) members shall be commissioners of Escambia County who shall be appointed by the board of county commissioners of Escambia County. Two (2) members shall be councilmen of the City of Pensacola who shall be appointed by the city council of the City of Pensacola. One member shall be a member of the town council of the Town of Century and shall be appointed to serve on the commission by the council of the Town of Century. One member shall be the president of the Pensacola Area Chamber of Commerce. One member, to be appointed by the president of the Pensacola Area Chamber of Commerce, shall be the chairman of the Committee of 100 or the chairman of the Tourist Advisory Council. One member at large shall be appointed by the board of county commissioners of Escambia County. One member at large shall be appointed by the city council of the City of Pensacola.

(2) The term of office of each of the members, excepting those holding specific offices, shall be for a term of two (2) years; except initial appointments for one member of the board of county commissioners and one member of the Pensacola City Council shall be for one year.

Members of the commission shall be terminated should they fail to attend three (3) consecutive regular meetings without a proper excuse.

(Laws of Fla., Ch. 67-1365, § 4; Laws of Fla., Ch. 80-579, § 1(4); Laws of Fla., Ch. 86-449, § 1; Laws of Fla., Ch. 89-443, § 1; Laws of Fla., Ch. 481, § 1)

Section 5. - Officers.

The commission shall elect from its membership at its organizational meeting, and annually thereafter, a chairman, vice-chairman, and secretary-treasurer.

(Laws of Fla., Ch. 67-1365, § 6; Laws of Fla., Ch. 80-579, § 1(5))

Section 6. - Quorum; transaction of business.

Any five (5) members of the commission shall constitute a quorum for the transaction of the ordinary business of the commission. No business shall be transacted except at regularly and specially called meetings and when duly recorded in the minutes thereof.

(Laws of Fla., Ch. 67-1365, § 7; Laws of Fla., Ch. 80-579, § 1(6))

Section 7. - Compensation.

Members of the commission shall serve without compensation from the commission, but may be reimbursed for travel expenses incurred in the performance of their duties as members of the commission, from budgeted funds.

(Laws of Fla., Ch. 67-1365, § 8; Laws of Fla., Ch. 80-579, § 1(7))

Section 8. - Authority of county and cities to contract.

Escambia County acting through its board of county commissioners and all incorporated cities in Escambia County are expressly authorized to enter into contracts with the commission as a public corporation and any and all contributions made by said political bodies to the commission are hereby authorized and found to be a proper, county and/or city purpose, respectively.

(Laws of Fla., Ch. 67-1365, § 9; Laws of Fla., Ch. 80-579, § 1(8))

Section 9. - Powers and duties.

The Pensacola-Escambia County Promotion and Development Commission shall have the following powers:

(1) To have a seal and alter the same at its pleasure;

(2) To acquire, hold and dispose of personal and real property held for its corporate purposes;

(3) To sue and be sued, implead and be impleaded, complain and defend in all courts of law and equity; to retain counsel and set their compensation;

(4) To enter into contracts with the County of Escambia and all incorporated cities within Escambia County, together with the right to enter into contracts with private concerns, both individuals and organizations, so that said private concerns may carry out any and all functions for the commission as an agent thereof; provided, however, that no function of the commission may be delegated by contract or otherwise to any agency unless it is determined by the commission that such function can be more efficiently carried out by the agency to which the function is to be delegated;

(5) To appoint and fix the compensation of an executive director who shall be responsible to the commission for the proper administration of all affairs placed in his or her charge which shall include (among other things) the appointment, supervision and direction of all employees and agents of the commission. The commission shall generally set forth the qualifications necessary for any employee and shall fix the salary ranges of all such employees. The commission is further authorized to establish and maintain a suitable office at such place it shall select in Escambia County;

(6) To borrow money for any of its corporate purposes and to execute notes, mortgages, deeds to secure debts, trust deeds and such other instruments as may be necessary or convenient to evidence and secure such borrowing, subject to section 10 [section 10 of this article], below; and to make contacts and execute all instruments necessary or convenient;

(7) To exercise any power granted by the State of Florida to public or private corporations performing similar functions which is not in conflict with the constitution and laws of the State of Florida;

(8) To adopt, alter or repeal its own bylaws, rules and regulations governing the manner in which its business may be transacted, and in which the power granted to it may be enjoyed, as the commission may deem necessary or expedient in facilitation of its business;

(9) To possess and perform such powers and duties from time to time which may be authorized by the legislature;

(10) To do all things necessary or convenient to carry out the powers expressly conferred by this act;

(11) To acquire real or personal property by purchase, lease or lease-purchase; to sell and/or lease any or all portions of any such property; to develop, construct, maintain, improve, enlarge, raze, relocate, operate and manage such property and all facilities and improvements appurtenant thereto; to adopt covenants and restrictions governing use of such property; and to pay any lawful expenses or charges incurred and to employ or enter into contracts with such persons as may be needed in acquiring, developing, constructing, maintaining, improving, enlarging, razing, relocating, operating and managing such property; to finance the acquisition and development of such property, including the mortgaging of such property which is not owned by Escambia County or any incorporated municipalities located therein. "Property" shall be construed to include all properties deemed in the discretion of the commission to be necessary to fulfill the purposes of

this act and shall include, without limitation of other properties, industrial parks, tourist facilities, and civic centers which may include arenas, exhibition halls, convention facilities, offices, shops, lodging facilities, restaurants, and any other facilities related thereto.

(12) To issue and sell revenue certificates or revenue bonds as hereinafter provided, or in any manner permitted by law and not inconsistent with the provisions hereof, for the financing of capital projects beneficial to the promotion and development responsibilities of the commission, and to take all steps necessary for efficient preparations and marketing of the certificates or bonds at public or private sale at the best price obtainable, including the entry into agreements with corporate trustees, underwriters and the holders of certificates, and the employment and payment, as a necessary expense of issuance, for the service of consultants on valuations, costs and feasibility of undertaking; revenues to be anticipated and other financial matters, architecture, engineering, legal matters, accounting matters and any other fields in which expert advice may be needed to effectuate advantageous issuance and marketing;

(13) To fix, regulate and collect rents, fees, rates and charges for facilities or projects or any parts thereof or services furnished by it or under its control and to pledge the revenue to the payment of revenue certificates or revenue bonds issued by it;

(14) To qualify as an industrial development authority for Escambia County if the Board of County Commissioners of Escambia County declares that there is a need for such an authority to function in Escambia County, and if the board of county commissioners designates the commission to serve as such authority, and to exercise all powers granted to such authorities in Sections 159.44 through 159.53, Florida Statutes, as such law may be amended from time to time;

(15) To qualify as a research and development authority for Escambia County if the Board of County Commissioners of Escambia County declares that there exists a need for the development and financing of a research and development park. If the Board of County Commissioners of Escambia County declares that such a need exists and designates the commission to act as the research and development authority for Escambia County, the commission may apply to the Florida Research and Development Commission pursuant to Section 159.704, Florida Statutes. If so designated, the commission shall have all owners granted to such authorities in Section 159.705, Florida Statutes, as such law may be amended from time to time.

(Laws of Fla., Ch. 67-1365, § 10; Laws of Fla., Ch. 80-579, § 1(9); Laws of Fla., Ch. 85-487, § 1; Laws of Fla., Ch. 86-459, § 1)

Section 10. - Provisions governing issuance of certificates and bonds.

Issuance of revenue certificates or revenue bonds by the commission shall be governed by the following general provisions:

(1) Revenue certificates or revenue bonds for purposes hereof are limited to obligations that are secured solely by pledge of revenues produced by the facility or facilities for the benefit of which the certificates or bonds are issued and the sale proceeds used, that do not constitute a lien or encumbrance, legal or equitable, on any real property of the commission or on any of its personal property other than the revenues pledged to secure payment of the certificates or bonds. Provided, however, the commission may secure its revenue certificates or revenue bonds by pledging revenues derived from the levy and collection of a tourist development tax pursuant to

Section 125.0104, Florida Statutes, provided that the Board of County Commissioners of Escambia County first levies the tax and by resolution authorizes the commission to pledge any portion or all of the revenues derived from the collection thereof.

(2) The commission shall not be empowered or authorized to create a debt against the state, Escambia County or any of the incorporated municipalities of said county. Except as provided in the last sentence of subsection (1) above, neither the state, Escambia County or any of the incorporated municipalities of said county shall be obligated directly or indirectly to make any payments on or appropriate any funds for certificates or bonds issued by the commission. Any evidence of indebtedness issued by the commission shall state on its face that the certificate or bond does not directly or indirectly pledge the full faith and credit of the state, Escambia County or any of the incorporated municipalities of said county, and that the commission is not an agency of Escambia County or of any of the incorporated municipalities of said county.

(3) Before issuing any revenue certificates or revenue bonds the commission shall as to each issue:

(a) Prepare or procure from a reputable source detailed estimates of the total cost of the undertaking for which the certificates or bonds are contemplated and of the annual revenues to be obtained therefrom and pledged as security for payment of the certificates or bonds;

(b) Determine that the anticipated net proceeds from the sale, together with any other funds available and intended for the purposes of issue, will be sufficient to cover all costs of the undertaking and of preparing and marketing the issues connected therewith;

(c) Determine that the annual revenues anticipated from the undertaking will be sufficient to pay the estimated annual cost of maintaining, repairing, operating and replacing, to any necessary extent, not only the undertaking but also the punctual payment of the principal of, and interest on, the contemplated certificates or bonds; and

(d) Specify those determinations in and include the supporting estimates as part of the resolution providing for the issue.

(4) The commission may, as to any issue of revenue certificates or revenue bonds engage the services of a corporate trustee for the issue and may treat any or all cost of carrying out the trust agreement as part of the operating costs of the undertaking for which the certificates or bonds are issued.

(5) The commission shall from time to time establish such rentals, rates and charges, or shall by agreement maintain such control thereof, as to meet punctually all payments on the undertaking and its maintenance and repair including reserves therefor and for depreciation and replacement.

(6) Revenue certificates or revenue bonds may be issued for the purpose of funding, refunding or both.

(7) All revenue certificates or revenue bonds issued pursuant hereto shall be negotiable instruments for all purposes.

(Laws of Fla., Ch. 67-1365, § 11; Laws of Fla., Ch. 80-579, § 1(10))

Section 11. - Audit.

The books and records of the commission shall be audited at least annually, at the expense of the commission, by a competent auditor. Any agency performing functions on behalf of the commission, and receiving public funds, shall furnish to the commission an accounting of all funds so expended. The

commission shall furnish copies of said audit to the Board of County Commissioners of Escambia County, the City Council of the City of Pensacola and any other groups contributing substantial sums to the operations of the commission.

(Laws of Fla., Ch. 67-1365, § 12; Laws of Fla., Ch. 80-579, § 1(11))

Section 12. - Construction.

This act, being for the purpose of developing and promoting the public good and welfare of Escambia County and the incorporated cities thereof, shall be liberally construed to effect the purpose thereof.

(Laws of Fla., Ch. 67-1365, § 13; Laws of Fla., Ch. 80-579, § 1(12))

Section 13. - Funding through interlocal agreement; budget; private sector contributions.

(1) All funding shall be provided for by interlocal agreement. All such funds so expended by the governmental bodies are hereby authorized as a lawful expenditure. The commission shall prepare and submit a budget covering its operation and maintenance for the fiscal year to all parties providing funds through the interlocal agreement.

(2) The intent of this act is to establish a private-public partnership and united effort for economic development in Escambia County. To accomplish this goal, the private sector is urged to voluntarily collect and pay over to the commission a reasonable amount each fiscal year for the operation and maintenance of the commission.

(Laws of Fla., Ch. 67-1365, § 4; Laws of Fla., Ch. 80-579, § 1(13); Laws of Fla., Ch. 83-501, § 1; Laws of Fla., Ch. 86-448, § 1; Laws of Fla., Ch. 89-443, § 1; Laws of Fla., Ch. 89-481, § 1)

Section 14. - Severability.

The provisions of this act shall be severable, and if any of the provisions hereof shall be held to be unconstitutional or invalid, such determination shall not affect the constitutionality or validity of any of the remaining provisions of this act.

(Laws of Fla., Ch. 67-1365, § 15; Laws of Fla., Ch. 76-366, § 1; Laws of Fla., Ch. 80-579, § 1(14))

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	12
Notes to Financial Statements	13
Other Reports:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	21
Independent Accountant's Report on Compliance with Section 218.415, Florida Statutes	23
Management Letter	24

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

Opinion

We have audited the accompanying financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Commission as of September 30, 2023, and the changes in its financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Commission'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 Commission'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.

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2024, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Commission's internal control over financial reporting and compliance.

Saltmarsh, Cleaveland & Gund

Pensacola, Florida
January 19, 2024

Pensacola-Escambia County Promotion and Development Commission
Management's Discussion and Analysis
For the Year Ended September 30, 2023

Our discussion and analysis of the financial performance of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") provides an overview of the Commission's financial activities for the fiscal year ended September 30, 2023. Please review it in conjunction with the Commission's financial statements.

FINANCIAL HIGHLIGHTS

- Total assets for the Pensacola-Escambia County Promotion and Development Commission decreased by $150,351 from 2022 due to a decrease in rent receivable.
- Total liabilities decreased by $140,417 due to a decrease in the note payable due to Pegasus.
- Deferred inflows of resources decreased by $263,868 which represents a reduction of unearned rent income resulting from the lease agreement with Pegasus.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 10-11) provide information about the activities of the Commission as a whole and present a longer-term view of the Commission's finances.

Reporting on the Commission as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the Commission as a whole begins on the following page. One of the important questions asked about the Commission's finances is "Is the Commission as a whole better off or worse as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Commission as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Commission's net assets and changes in them. You can think of the Commission's net assets, the difference between assets, what the Commission owns, and liabilities, what the Commission owes, as one way to measure the Commission's financial health, or financial position. Over time, increases or decreases in the Commission's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as continuing local government support, to assess the overall health of the Commission.

Reporting the Commission's Funds

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements. The notes to the financial statements can be found on pages 13-20 of this report.

THE COMMISSION AS A WHOLE

Statement of Net Position

The Commission's total net position changed from a year ago, increasing from $4,568,263 to $4,822,197. The following schedule compares the assets, liabilities, deferred inflows of resources and net position for the current and previous year.

Table 1
Net Position

	2023	2022
Cash and cash equivalents	$ 988,553	$ 815,738
Rent receivable	2,298,025	2,539,588
Grant receivable	15,737	96,914
Prepaid expenses	9,822	10,248
Property held for resale	8,400,000	8,400,000
Technology Park property, net	5,850,000	5,850,000
Total assets	$ 17,562,137	$ 17,712,488
Accounts payable	$ 5,352	$ 2,233
Refundable advance	2,500,000	2,500,000
Technology Park payable - County	2,430,702	2,332,284
Note payable	5,538,960	5,780,914
Total liabilities	10,475,014	10,615,431
Deferred inflows of resources	2,264,926	2,528,794
Net position		
Restricted	61,198	61,198
Unrestricted	4,760,999	4,507,065
Total net position	4,822,197	4,568,263
Total liabilities, deferred inflows of resources and net position	$ 17,562,137	$ 17,712,488

The Commission's net position increased by $253,394 during fiscal year 2023 primarily from increased rent revenue and interest income received.

Statement of Activities

The following schedule compares the revenues and expenditures for the current and previous fiscal year.

Table 2
Statement of Activities

	2023	2022
Revenues:		
Governmental	$ 775,000	$ 775,000
Program	525,158	488,529
Total revenues	1,300,158	1,263,529
Expenses:		
General government	1,046,224	1,111,680
Change in net position	253,934	151,849
Net position, beginning of year	4,568,263	4,416,414
Net position, end of year	$ 4,822,197	$ 4,568,263

Prior year revenue totaled $1,263,529 versus current year revenue of $1,300,158. This increase is due to an increase in rent revenue.

Prior year expenditures totaled $1,111,680 versus current year expenditures of $1,046,224. This decrease is primarily due to a decrease in expenditures related to the Bluffs project.

General Fund Budget

Table 3
Final Budget versus Actual Results (GAAP Basis)
General Fund

	Final Budget	Actual	Variance
Revenues			
Governmental			
Intergovernmental	$ 775,000	$ 775,000	$ -
Program			
Rent revenue	387,000	263,868	(123,132)
Grant revenue	500,000	96,951	(403,049)
Foreign trade zone	1,500	-	(1,500)
Tech Park income	17,000	17,185	185
Interest income	19,000	132,561	113,561
Other income	2,750	14,593	11,843
	1,702,250	1,300,158	(402,092)
Expenditures			
Current			
General government	1,702,250	1,046,224	656,026
Net change in fund balance	$ -	$ 253,934	$ 253,934

During 2023, the final approved budget reflected $1,702,250 in revenues and $1,702,250 in expenditures. Actual expenditures were $656,026 less than budgeted expenditures. Additional budget to actual information for the Commission's General Fund is on page 12.

ECONOMIC FACTORS

The economic development mission of the Commission remains constant. The Commission contracted with the Community Economic Development Association of Pensacola and Escambia County d/b/a FloridaWest Economic Development Alliance ("FloridaWest") for all its staffing and operational activities again this past year. This includes performing management duties on behalf of the Commission, economic development, and marketing. Since the creation of FloridaWest, the combined efforts of both organizations have supported a commitment from private companies to create/retain approximately 8,200 jobs, $480 million in annual payroll, and $803 million in new capital investments. The Commission requested level funding from Escambia County and the City of Pensacola for the fiscal year 2022/2023. The funds were used for the activities of the Commission as well as for FloridaWest's public funding contribution. Escambia County granted the funding request to the Commission. Half of the funding request from the City of Pensacola came to the Commission and the other half of the funding for economic development came to FloridaWest under a separate agreement.

The Commission took ownership of property from Escambia County and the City of Pensacola for the purpose of developing it into a Technology Campus during 2008. Construction of the initial infrastructure for the Campus, partially funded with a line of credit from Escambia County, was completed in June 2012. In December 2012, the Commission sought to re-appraise the Technology Campus value to more accurately reflect the current market value of the property. Also, in fiscal year 2013 the Commission approved an updated version of the Inter-local Agreement between the Commission, City of Pensacola, Escambia County and the Community Redevelopment Agency ("CRA"), which included both City and County forgiveness of debt for the Technology Campus property and the ability to market and sell or lease the property independently of City or County approval. The line of credit from Escambia County will be paid for using proceeds from the sale of the lots on the Technology Campus. Once eighty percent of the developable square footage of the Technology Campus has been conveyed by the Commission to a third party, the net ad valorem property tax received by the City and by the County from the properties within the Campus shall be applied to repayment of the line of credit.

The letter of interest from a private company to construct a multi-tenant facility previously received by the Commission has expired. The Commission will continue to work to identify the right project that has the highest and best use for the park.

The development of the "Bluffs" continues to be a high priority project for the Commission. Beginning in fiscal year 2014/2015 to the end of fiscal year 2022/2023, the Commission has received and spent approximately $11.4 million from the Department of Economic Opportunity ("DEO") and the Florida Department of Transportation ("FDOT"). The Commission was appropriated legislative funding from the State of Florida this year in the amount of $5,000,000 for a transportation infrastructure project from FDOT. All funding is associated with developing sites along the Lower Escambia River Basin into major industrial sites to target high-energy, aerospace, or other industrial-manufacturing businesses to boost economic development and job growth. All grant contracting and work with this phase is associated with the Bluffs Entrance at Ascend Performance Materials/Emerald Coast Utilities Authority/Chemstrand Road Intersection. Planning, engineering, design and construction for the entrance to The Bluffs Industrial Corridor and Transportation Upgrades at the multi-leg intersection of New Chemstrand Road, Old Chemstrand Road, Emerald Coast Utilities Authority's entrance drive and Ascend Performance Materials entrance drive(s).

The Commission was the recipient of a $2,500,000 Triumph Gulf Coast grant to provide partial funding to acquire land and renovate a 172,000+- square foot building at Ellyson Field Industrial Park in Pensacola, Florida, which Property was then to be leased by the Commission to Pegasus Laboratories, Inc. ("Pegasus"), a Missouri corporation. Pegasus will create at least 63 new jobs at an average wage of not less than $61,204. Pegasus will also invest $3,800,000 in renovation (buildout to suit their specialized operation) and approximately $5,465,000 for necessary R&D and manufacturing equipment.

The Commission remains the Grantee for Foreign-Trade Zone ("FTZ") #249 and continues to fulfill all its responsibilities as the designated grantee for FTZ #249. On October 21, 2021, the U.S. Department of Commerce, Foreign Trade Zone Board approved application to reorganize and expand FTZ #249 under the alternate site framework (ASF) with a service area of Escambia County, Santa Rosa and Okaloosa Counties. The expanded FTZ #249 territory extends advantages to serve companies located anywhere within the 3-county area and under the ASF; new Usage-Driven sites can be approved in as little as 120 days. The Commission, with the assistance of its FTZ consulting company, submits its annual FTZ #249's activity to the Foreign Trade Zone Board.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Commission's finances for all those with interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the FloridaWest Economic Development Alliance, 3 W. Garden Street, Suite 618, Pensacola, Florida 32502.

Brian Hilson
CEO, FloridaWest Economic Development Alliance

FINANCIAL STATEMENTS

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

ASSETS

Cash and cash equivalents	$	988,553
Rent receivable		2,298,025
Grant receivable		15,737
Prepaid expenses		9,822
Property held for resale		8,400,000
Technology Park property, net		5,850,000
Total Assets	$	17,562,137

LIABILITIES AND NET POSITION

Liabilities:		
Accounts payable	$	5,352
Refundable advance		2,500,000
Technology Park payable - County		2,430,702
Note payable		5,538,960
Total liabilities		10,475,014
Deferred Inflows of Resources:		
Unearned rent revenue		2,264,926
Net Position:		
Restricted		61,198
Unrestricted:		
Committed		52,309
Unassigned		4,708,690
Total net position		4,822,197
Total Liabilities, Deferred Inflows of Resources and Net Position	$	17,562,137

The accompanying notes are an integral part of these financial statements.

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2023

Revenues:		
Governmental -		
Intergovernmental - City	$	175,000
Intergovernmental - County		600,000
Program -		
Rent revenue		263,868
Grant revenue		96,951
Tech Park income		17,185
Interest income		132,561
Other income		14,593
Total revenues		1,300,158
Expenses:		
Current -		
General government -		
Economic development		807,210
Audit and accounting		10,641
Legal		6,075
Interest expense		208,845
Miscellaneous		13,453
Total expenses		1,046,224
Change in Net Position		253,934
Net Position, Beginning of Year		4,568,263
Net Position, End of Year	$	4,822,197

The accompanying notes are an integral part of these financial statements.

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Governmental -			
Intergovernmental - City	$ 175,000	$ 175,000	$ -
Intergovernmental - County	600,000	600,000	-
Program -			
Rent revenue	387,000	263,868	(123,132)
Grant revenue	500,000	96,951	(403,049)
Foreign trade zone	1,500	-	(1,500)
Tech Park income	17,000	17,185	185
Interest income	19,000	132,561	113,561
Other income	2,750	14,593	11,843
Total revenues	1,702,250	1,300,158	(402,092)
Expenditures:			
Current -			
General government -			
Economic development	1,306,300	807,210	499,090
Audit and accounting	12,000	10,641	1,359
Legal	7,500	6,075	1,425
Contractual services - Foreign Trade Zone	1,250	-	1,250
Interest expense	375,000	208,845	166,155
Miscellaneous	200	13,453	(13,253)
Total expenditures	1,702,250	1,046,224	656,026
Net Change in Fund Balance	$ -	$ 253,934	$ 253,934

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

The Pensacola-Escambia County Promotion and Development Commission ("the Commission") was established by the Legislature of the State of Florida to promote and develop tourism and industry in Escambia County and in the City of Pensacola. The Commission is governed by a nine member board consisting of representatives of the Board of County Commissioners of Escambia County, the City of Pensacola City Council, the Town of Century and the Greater Pensacola Chamber. The Commission is a joint venture of Escambia County and the City of Pensacola and is economically dependent on funding from these entities.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Commission.

The basis of accounting refers to when revenues, expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

There are no material differences between the accrual basis of accounting and the modified accrual basis of accounting in the Commission's financial statements. Accordingly, separate financial statements have not been prepared for the General Fund.

The Commission reports the following fund:

Governmental Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. General Budget Policies

The Board approves total budget appropriations only. Management is authorized to transfer budget amounts between department and object codes. However, any revisions that alter the total appropriations must be approved by the Board. Therefore, the level of budgetary responsibility is by total appropriations. The operating budget amounts are supported by revenue estimates and take into account re-appropriations of accumulated surpluses to the extent necessary.

Formal budgetary integration is employed as a management device during the year.

D. Budgetary Basis of Accounting

The budget is prepared in accordance with generally accepted accounting principles.

The budget amounts shown in the financial statements are the final authorized amounts as amended during the year.

E. Restricted and Unrestricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed. Within the unrestricted category, committed resources are used first, then assigned resources, if any, followed by unassigned resources as needed. The Commission establishes (and modifies or rescinds) net asset commitments by passage of a Board of Directors resolution.

F. Assets, Liabilities, and Deferred Inflows of Resources

Rent Receivable

Rent receivable is stated at the amount the Commission is entitled to under the agreement for property held for resale further described in Note 4. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of the receivables. If any portion of the rent due under the agreement is still outstanding after management has used reasonable collection efforts, such amount will be written off through a charge to the valuation allowance and a credit to the applicable rent receivable account. As of September 30, 2023, management believes all amounts are collectible and therefore has not reserved an allowance for uncollectible rent.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Deferred Inflows of Resources (Continued)

Refundable Advance

The Commission recognizes assets and liabilities associated with voluntary nonexchange transactions when all applicable eligibility requirements are met or the resources are received, whichever is first. When resources are received in advance of eligibility requirements being met, the Commission records such funding as a refundable advance until all eligibility requirements and stipulations associated with the funding have been met, at which point in time, the funding is recognized as revenue.

Deferred Inflows of Resources

The Commission has implemented the provisions of GASB Statement Nos. 63 and 65. Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, provides financial reporting guidance for deferred outflows and inflows of resources, originally introduced and defined in GASB Concepts Statement No. 4, *Elements of Financial Statements*, as an acquisition or consumption, respectively, of net assets applicable to a future reporting period. Further, Concepts Statement No. 4 also identifies net position as the residual of all other elements presented in a Statement of Net Position. Statement No. 65, *Items Previously Reported As Assets and Liabilities*, reclassifies and recognizes certain items that were formerly reported as assets and liabilities as one of the four financial statement elements, (1) deferred outflows of resources, (2) outflows of resources, (3) deferred inflows of resources, and (4) inflows of resources. Concepts Statement No. 4 requires that deferred outflows and deferred inflows be recognized only in those instances specifically identified in GASB pronouncements. Statement No. 65 provides that guidance.

The Commission reports increases and decreases in net position that relate to future periods as deferred inflows of resources and deferred outflows of resources, respectively, in a separate section of the statement of net position.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Recent Accounting Pronouncements

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset an intangible asset- and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022. The standard had no impact on the Commission's financial statements for the year ended September 30, 2023.

NOTE 2 - CASH AND INVESTMENTS

The investment of surplus funds is governed by the provisions of Section 218.415, Florida Statutes, as to the types of investments that can be made. Investments authorized by the statute include:

(a) The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01.
(b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
(c) Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02.
(d) Direct obligations of the U.S. Treasury.

The Commission has no investment policy that would further limit its investment choices.

Deposits:

Chapter 280, Florida Statutes, provides that deposits must be placed in a depository designated under the provisions of Chapter 136 and the regulations of the Department of Banking and Finance as a qualified public depository. As such, these deposits are considered to be fully insured.

The Commission's deposits at year end were entirely covered by federal depository insurance or pooled collateral held by the State Treasurer under the provisions of Chapter 280, Florida Statutes. At September 30, 2023, the carrying amount of the Commission's deposits was $988,553 and the bank balance was $990,003.

NOTE 3 - TECHNOLOGY PARK

In 2008, the Commission entered into an interlocal agreement (the "Agreement") with Escambia County (the "County"), the City of Pensacola (the "City") and the Community Redevelopment Agency ("CRA") of the City of Pensacola to develop a Technology Park in downtown Pensacola. Pursuant to the Agreement, the County and the City conveyed certain property to the Commission with a fair value of $6,900,000 and $1,425,000, respectively. The development of the Technology Park has been completed and the property is now considered to be held for resale. During the year ended September 30, 2013, the Commission recorded a fair value adjustment of $5,718,106 to account for a decrease in fair value of the Technology Park property.

Under the Agreement, this property was conveyed to the Commission subject to a right of re-entry if certain goals were not met. The County provided a line of credit to fund development of the Technology Park infrastructure. Also, the County and City were to receive 83% and 17%, respectively, of the proceeds from sales of lots in the Technology Park after the County was reimbursed for all funding provided with the line of credit.

During 2013, the Agreement was amended so that County and City no longer require the Commission to reimburse the respective property interests conveyed unto it. The forgiveness of debt totaling $4,069,512 was recorded in the statement of activities. Net proceeds from the sale of lots will be applied to the County line of credit until the line of credit is repaid in its entirety, at which time any additional proceeds from the sale of lots will remain with the Commission for future economic development projects. See Note 8 for further information.

Once eighty percent of the developable square footage of the Technology Park has been conveyed by the Commission to a third party, the net ad valorem property tax received by the City and by the County from the properties within the Technology Park shall be applied to repayment of any remaining balance on the line of credit.

Infrastructure costs of $3,243,106 have been capitalized, of which $1,926,938 were funded by the County. The remaining infrastructure costs of $1,316,168 were funded by a grant.

NOTE 3 - TECHNOLOGY PARK (Continued)

The following is a summary of the carrying value of the Technology Park property and the associated liability due to the County as of September 30, 2023:

	County	City	Total
Initial land conveyance	$ 6,900,000	$ 1,425,000	$ 8,325,000
Infrastructure funded by County	1,926,938	-	1,926,938
Infrastructure funded by grant	1,316,168	-	1,316,168
Technology Park property at cost	$ 10,143,106	$ 1,425,000	11,568,106
Fair value adjustment			(5,718,106)
Technology Park property at fair value			5,850,000
Accrued interest and other			650,214
Forgiveness of debt			(4,069,512)
Technology Park payable			$ 2,430,702

The Technology Park payable accrues interest at the monthly yield rate required by the State Board of Administration for inter-fund loans and the County Investment Policy (5.59% at September 30, 2023).

NOTE 4 - PROPERTY HELD FOR RESALE

During the year ended September 30, 2022, the Commission entered into a collaborative agreement with Pegasus Laboratories, Inc. ("Pegasus") to finance the purchase of land and a warehouse for $8.4 million from a third-party for use by Pegasus. The purchase was partially financed by the Commission with Triumph grant funding in the amount of $2.5 million, with the remaining $5.9 million financed by a promissory note payable to Pegasus. The Commission will retain ownership of the warehouse and will lease the space to the Pegasus throughout the incentive period of the grant, at which point the Commission will transfer ownership of the facility to Pegasus, if certain conditions have been met.

The warehouse is classified by the Commission as property held for resale, and as such, the facility will not be depreciated. As of September 30, 2023, the Commission had rent receivable and deferred inflows of resources representing unearned rent revenue, each in the amount of $2.3 million, relating to the arrangement. The Commission also had an outstanding note payable of $5.5 million due under the promissory note due to Pegasus. In addition, the $2.5 million Triumph grant funding is considered a refundable advance within the statement of net position until certain conditions of the grant agreement have been satisfied.

NOTE 5 - NOTE PAYABLE

The note payable is summarized as follows:

Note payable to private company, monthly payments of $30,184 including interest at 2.12%, matures April 1, 2032	$ 5,538,960

Scheduled maturities of the note payable are as follows:

Year ending September 30,	Principal	Interest
2024	$ 226,372	$ 105,647
2025	252,016	110,187
2026	257,411	104,792
2027	262,922	99,281
2028	268,550	93,653
2029 - 2033	1,431,485	379,529
2034 - 2038	1,591,408	219,607
2039 - 2042	1,248,796	49,135
	$ 5,538,960	$ 1,161,831

NOTE 6 - NET POSITION

Restricted net position includes $61,198 contributed by the Emerald Coast Utilities Authority, which is restricted for economic development in the General Fund.

Committed net position includes $52,309 of funds for future commerce park marketing and/or improvements.

NOTE 7 - RISK MANAGEMENT

The Commission is exposed to various levels of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. To mitigate some of those risks, the Commission maintains a directors and officers liability policy and a commercial general liability policy. There have been no losses for these risks in any of the prior three fiscal years, and the Commission is not aware of any material liabilities related to these risks as of September 30, 2023.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

FloridaWest Promotion Commitment:

The Commission has engaged the Community Economic Development Association, Inc. d/b/a FloridaWest Economic Development Alliance to promote economic development for the year ending September 30, 2024, for a fee of $675,000.

Bluffs Contract Commitments:

The Commission has outstanding contract commitments relating to the Bluffs Project totaling $82,786.

Triumph Gulf Coast Grant:

As described in Note 4, the Commission has received grant funding relating to an economic development incentive project upon which certain conditions must be met in order for the Commission to recognize revenue and retain the funds. The funding has been recorded in the statement of net position as a refundable advance. As of September 30, 2023, the Commission has not yet met those conditions. In the event conditions are not met, the Commission will have to return the $2.5 million of funding received.

Technology Park Agreement:

As discussed in Note 3, the Commission entered into, and later amended, the "Agreement with the County, the City and the CRA of the City to develop a Technology Park in downtown Pensacola". Under the amended agreement, the City and County have a right of re-entry on the property if the Commission does not sell at least one lot or enter into a long-term lease, not less than 15 years in duration, of at least one lot by September 6, 2016. As of September 30, 2023, the Commission has not yet sold or entered into a long-term lease for any of the Technology Park lots. However, neither the County nor the City had indicated that they will exercise their right of re-entry.

OTHER REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated January 19, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission

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 Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
January 19, 2024

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

Board of Directors
Pensacola-Escambia County Promotion
And Development Commission
Pensacola, Florida

We have examined Pensacola-Escambia County Promotion and Development Commission's (the "Commission's") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2023. Management is responsible for the Commission's compliance with those requirements. Our responsibility is to express an opinion on the Commission's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such procedures as we considered necessary in the circumstances. We believe that our examination provided a reasonable basis for our opinion. Our examination does not provide a legal determination on the Commission's compliance with specified requirements.

In our opinion, the Commission complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

This report in intended solely for the information and use of the Commission and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
January 19, 2024

MANAGEMENT LETTER

To the Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

Report on the Financial Statements

We have audited the financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission"), as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated January 19, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 19, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations made in the preceding annual financial audit report.

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The official title for the Pensacola-Escambia County Promotion and Development Commission is disclosed in the notes to the financial statements. The Pensacola-Escambia County Promotion and Development Commission was established by Chapters 67-1365 and 89-481, Laws of Florida. There are no component units.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Commission has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Commission did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Section 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Commission. It is management's responsibility to monitor the Commission's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
January 19, 2024

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2022

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2022

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Financial Statements:	
Statement of Net Position	9
Statement of Activities	10
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	11
Notes to Financial Statements	12
Other Reports:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	19
Independent Accountant's Report on Compliance with Section 218.415, Florida Statutes	21
Management Letter	22

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

Opinion

We have audited the accompanying financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Commission as of September 30, 2022, and the changes in its financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Commission'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 Commission'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.

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2022 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Commission's internal control over financial reporting and compliance.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
December 9, 2022

Pensacola-Escambia County Promotion and Development Commission
Management's Discussion and Analysis
For the Year Ended September 30, 2022

Our discussion and analysis of the financial performance of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") provides an overview of the Commission's financial activities for the fiscal year ended September 30, 2022. Please review it in conjunction with the Commission's financial statements.

FINANCIAL HIGHLIGHTS

- Total assets for the Pensacola-Escambia County Promotion and Development Commission increased by $10,980,472 from 2021 due to $2,539,588 rent receivable and $8,400,000 increase in assets held for resale related to a warehouse purchased and leased to Pegasus Laboratories, Inc. ("Pegasus"). The assets were acquired, and the rent receivable was recorded in connection with an agreement with Pegasus.
- Liabilities increased by $8,299,829 due to a refundable advance of $2,500,000 recorded for the Triumph Gulf Coast grant and $5,780,914 due to Pegasus under a note payable issued in connection with the warehouse purchase.
- Deferred inflows of resources increased by $2,528,794 to account for unearned rent income resulting from the lease agreement with Pegasus.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 9-10) provide information about the activities of the Commission as a whole and present a longer-term view of the Commission's finances.

Reporting on the Commission as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the Commission as a whole begins on the following page. One of the important questions asked about the Commission's finances is "Is the Commission as a whole better off or worse as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Commission as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Commission's net assets and changes in them. You can think of the Commission's net assets, the difference between assets, what the Commission owns, and liabilities, what the Commission owes, as one way to measure the Commission's financial health, or financial position. Over time, increases or decreases in the Commission's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as continuing local government support, to assess the overall health of the Commission.

Reporting the Commission's Funds

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements. The notes to the financial statements can be found on pages 12-16 of this report.

THE COMMISSION AS A WHOLE

The Commission's total net position changed from a year ago, increasing from $4,416,414 to $4,568,263. Our analysis below focuses on the net position (Table 1) and changes in net position of the Commission's governmental activities.

Table 1
Net Position
(in thousands)

	2021	2022
Cash	$ 882	$ 816
Rent receivable	-	2,539
Grant receivable	-	97
Prepaid expenses	-	10
Property held for resale	-	8,400
Technology Park property	5,850	5,850
Total Assets	$ 6,732	$ 17,712
Accounts payable	$ 2	$ 2
Refundable advance	-	2,500
Technology Park payable – County	2,314	2,333
Note payable	-	5,780
Total liabilities	2,316	10,615
Deferred inflows of resources	-	2,529
Net Position:		
Restricted	61	61
Unrestricted	4,355	4,507
Total net position	4,416	4,568
Total Liabilities and Net Position	$ 6,732	$ 17,712

Statement of Activities

Prior year revenue totaled $776,853 versus current year revenue of $1,263,529. This increase is due to an increase in rent revenue and grant funds.

Prior year expenses totaled $805,796 versus current year expenses of $1,111,680. This increase is primarily due to an increase in grant expenditures.

Table 2
Final Budget versus Actual Results (GAAP Basis)
General Fund

	Final Budget	Actual	Variance
Revenues:			
Governmental -			
Intergovernmental	$ 775,000	$ 775,000	$ 0
Program -			
Rent Revenue	108,666	109,945	1,279
Grant Revenue	300,000	319,299	19,299
Foreign trade zone	1,469	1,469	0
Interest income	53,597	52,816	(781)
Other Income	5,000	5,000	0
Expenditures:			
Current -			
General government	$ 1,243,732	$ 1,111,680	$ 132,052
Net Change in Fund Balance	$ 0	$ 151,849	$ 151,849

ECONOMIC FACTORS

The economic development mission of the Commission remains constant. The Commission contracted with the Community Economic Development Association of Pensacola and Escambia County d/b/a FloridaWest Economic Development Alliance ("FloridaWest") for all its staffing and operational activities again this past year. This includes performing management duties on behalf of the Commission, economic development, and marketing. Since the creation of FloridaWest, the combined efforts of both organizations have supported a commitment from private companies to create/retain approximately 8,200 jobs, $430 million in annual payroll, and $796 million in new capital investments. The Commission requested level funding from Escambia County and the City of Pensacola for the current fiscal year. The funds were used for the activities of the Commission as well as for FloridaWest's public funding contribution. Escambia County granted the funding request to the Commission. Half of the funding request from the City of Pensacola came to the Commission and the other half of the funding for economic development came to FloridaWest under a separate agreement.

The Commission took ownership of property from Escambia County and the City of Pensacola for the purpose of developing it into a Technology Campus during 2008. Construction of the initial infrastructure for the Campus, partially funded with a line of credit from Escambia County, was completed in June 2012. In December 2012, the Commission sought to re-appraise the Technology Campus value to more accurately reflect the current market value of the property. Also, in fiscal year 2013 the Commission approved an updated version of the Inter-local Agreement between the Commission, City of Pensacola, Escambia County and the Community Redevelopment Agency ("CRA"), which included both City and County forgiveness of debt for the Technology Campus property and the ability to market and sell or lease the property independently of City or County approval. The line of credit from Escambia County will be paid for using proceeds from the sale of the lots on the Technology Campus. Once eighty percent of the developable square footage of the Technology Campus has been conveyed by the Commission to a third party, the net ad valorem property tax received by the City and by the County from the properties within the Campus shall be applied to repayment of the line of credit.

The letter of interest from a private company to construct a multi-tenant facility previously received by the Commission has expired. The Commission will continue to work to identify the right project that has the highest and best use for the park.

The development of the "Bluffs" continues to be a high priority project for the Commission. Beginning in fiscal year 2014/2015 to the end of fiscal year 2021/2022, the Commission has received and spent approximately $11.4 million from the Department of Economic Opportunity ("DEO") and the Florida Department of Transportation ("FDOT"). The Commission was appropriated legislative funding from the State of Florida this year in the amount of $5,000,000 for a transportation infrastructure project from FDOT. All funding is associated with developing sites along the Lower Escambia River Basin into major industrial sites to target high-energy, aerospace, or other industrial-manufacturing businesses to boost economic development and job growth. All grant contracting and work with this phase is associated with the Bluffs Entrance at Ascend Performance Materials/Emerald Coast Utilities Authority/Chemstrand Road Intersection. Planning, engineering, design and construction for the entrance to The Bluffs Industrial Corridor and Transportation Upgrades at the multi-leg intersection of New Chemstrand Road, Old Chemstrand Road, Emerald Coast Utilities Authority's entrance drive and Ascend Performance Materials entrance drive(s).

The Commission was the recipient of a $2,500,000 Triumph Gulf Coast grant to provide partial funding to acquire land and renovate a 172,000+- square foot building at Ellyson Field Industrial Park in Pensacola, Florida, which Property was then to be leased by the Commission to Pegasus Laboratories, Inc. ("Pegasus"), a Missouri corporation. Pegasus will create at least 63 new jobs at an average wage of not less than $61,204. Pegasus will also invest $3,800,000 in renovation (buildout to suit their specialized operation) and approximately $5,465,000 for necessary R&D and manufacturing equipment.

The Commission remains the Grantee for Foreign-Trade Zone ("FTZ") #249 and continues to fulfill all its responsibilities as the designated grantee for FTZ #249. FTZ #249 consists of sites at the Port of Pensacola, Pensacola International Airport, Pensacola Marine Terminal (2 sites: Pensacola Shipyard and Spruce Street Industrial Complex), Century Industrial Park and a designated sub-zone for the GE Wind Energy Plant. The Commission, with the assistance of its FTZ consulting company, submitted the FTZ #249's annual report to the Foreign Trade Zone Board. This past year the Commission finalized the application process to reorganize the FTZ#249 under the alternate site framework and expand into all of Escambia, Santa Rosa and Okaloosa Counties. The Commission also received notification about the approved expansion of FTZ 249 and concurrence was given in accordance with CR 146.7 for a Foreign-Trade Zone Operator Agreement between SnackCrate, Inc. (a local expanding company) and the Commission, the Zone Grantee.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Commission's finances for all those with interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the FloridaWest Economic Development Alliance, 3 W. Garden Street, Suite 618, Pensacola, Florida 32502.



Scott Luth
CEO, FloridaWest Economic Development Alliance

FINANCIAL STATEMENTS

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

ASSETS

Cash and cash equivalents	$	815,738
Rent receivable		2,539,588
Grant receivable		96,914
Prepaid expenses		10,248
Property held for resale		8,400,000
Technology Park property, net		5,850,000
Total Assets	$	17,712,488

LIABILITIES AND NET POSITION

Liabilities:		
Accounts payable	$	2,233
Refundable advance		2,500,000
Technology Park payable - County		2,332,284
Note payable		5,780,914
Total liabilities		10,615,431
Deferred Inflows of Resources:		
Unearned rent revenue		2,528,794
Net Position:		
Restricted		61,198
Unrestricted:		
Committed		52,309
Unassigned		4,454,756
Total net position		4,568,263
Total Liabilities, Deferred Inflows and Net Position	$	17,712,488

The accompanying notes are an integral part of these financial statements.

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2022

Revenues:		
Governmental -		
Intergovernmental - City	$	175,000
Intergovernmental - County		600,000
Program -		
Rent revenue		109,945
Grant revenue		319,299
Foreign trade zone		1,469
Interest income		52,816
Other income		5,000
Total revenues		1,263,529
Expenses:		
Current -		
General government -		
Economic development		1,017,790
Audit and accounting		7,311
Legal		3,395
Foreign trade zone		1,250
Interest expense		69,773
Miscellaneous		12,161
Total expenses		1,111,680
Change in Net Position		151,849
Net Position, Beginning of Year		4,416,414
Net Position, End of Year	$	4,568,263

The accompanying notes are an integral part of these financial statements.

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Governmental -			
Intergovernmental - City	$ 175,000	$ 175,000	$ -
Intergovernmental - County	600,000	600,000	-
Program -			
Rent revenue	108,666	109,945	1,279
Grant revenue	300,000	319,299	19,299
Foreign trade zone	1,469	1,469	-
Interest income	53,597	52,816	(781)
Other income	5,000	5,000	-
Total revenues	1,243,732	1,263,529	19,797
Expenditures:			
Current -			
General government -			
Economic development	1,025,000	1,017,790	7,210
Audit and accounting	7,311	7,311	-
Legal	5,343	3,395	1,948
Contractual services - Foreign Trade Zone	1,250	1,250	-
Interest expense	69,773	69,773	-
Miscellaneous	135,055	12,161	122,894
Total expenditures	1,243,732	1,111,680	132,052
Net Change in Fund Balance	$ -	$ 151,849	$ 151,849

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

The Pensacola-Escambia County Promotion and Development Commission ("the Commission") was established by the Legislature of the State of Florida to promote and develop tourism and industry in Escambia County and in the City of Pensacola. The Commission is governed by a nine member board consisting of representatives of the Board of County Commissioners of Escambia County, the City of Pensacola City Council, the Town of Century and the Greater Pensacola Chamber. The Commission is a joint venture of Escambia County and the City of Pensacola and is economically dependent on funding from these entities.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Commission.

The basis of accounting refers to when revenues, expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

There are no material differences between the accrual basis of accounting and the modified accrual basis of accounting in the Commission's financial statements. Accordingly, separate financial statements have not been prepared for the General Fund.

The Commission reports the following fund:

Governmental Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. General Budget Policies

The Board approves total budget appropriations only. Management is authorized to transfer budget amounts between department and object codes. However, any revisions that alter the total appropriations must be approved by the Board. Therefore, the level of budgetary responsibility is by total appropriations. The operating budget amounts are supported by revenue estimates and take into account re-appropriations of accumulated surpluses to the extent necessary.

Formal budgetary integration is employed as a management device during the year.

D. Budgetary Basis of Accounting

The budget is prepared in accordance with generally accepted accounting principles.

The budget amounts shown in the financial statements are the final authorized amounts as amended during the year.

E. Restricted and Unrestricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed. Within the unrestricted category, committed resources are used first, then assigned resources, if any, followed by unassigned resources as needed. The Commission establishes (and modifies or rescinds) net asset commitments by passage of a Board of Directors resolution.

F. Assets, Liabilities, and Deferred Inflows

Rent Receivable

Rent receivable is stated at the amount the Commission is entitled to under the agreement for property held for resale further described in Note 4. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of the receivables. If any portion of the rent due under the agreement is still outstanding after management has used reasonable collection efforts, such amount will be written off through a charge to the valuation allowance and a credit to the applicable rent receivable account. As of September 30, 2022, management believes all amounts are collectible and therefore has not reserved an allowance for uncollectible rent.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Deferred Inflows (Continued)

Refundable Advance

The Commission recognizes assets and liabilities associated with voluntary nonexchange transactions when all applicable eligibility requirements are met or the resources are received, whichever is first. When resources are received in advance of eligibility requirements being met, the Commission records such funding as a refundable advance until all eligibility requirements and stipulations associated with the funding have been met, at which point in time, the funding is recognized as revenue.

Deferred Inflows of Resources

The Commission has implemented the provisions of GASB Statement Nos. 63 and 65. Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, provides financial reporting guidance for deferred outflows and inflows of resources, originally introduced and defined in GASB Concepts Statement No. 4, *Elements of Financial Statements*, as an acquisition or consumption, respectively, of net assets applicable to a future reporting period. Further, Concepts Statement No. 4 also identifies net position as the residual of all other elements presented in a Statement of Net Position. Statement No. 65, *Items Previously Reported As Assets and Liabilities*, reclassifies and recognizes certain items that were formerly reported as assets and liabilities as one of the four financial statement elements, (1) deferred outflows of resources, (2) outflows of resources, (3) deferred inflows of resources, and (4) inflows of resources. Concepts Statement No. 4 requires that deferred outflows and deferred inflows be recognized only in those instances specifically identified in GASB pronouncements. Statement No. 65 provides that guidance.

The Commission reports increases and decreases in net position that relate to future periods as deferred inflows of resources and deferred outflows of resources, respectively, in a separate section of the statement of net position.

NOTE 2 - CASH AND INVESTMENTS

The investment of surplus funds is governed by the provisions of Section 218.415, Florida Statutes, as to the types of investments that can be made. Investments authorized by the statute include:

(a) The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01.
(b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
(c) Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02.
(d) Direct obligations of the U.S. Treasury.

NOTE 2 - CASH AND INVESTMENTS (Continued)

The Commission has no investment policy that would further limit its investment choices.

Deposits:

Chapter 280, Florida Statutes, provides that deposits must be placed in a depository designated under the provisions of Chapter 136 and the regulations of the Department of Banking and Finance as a qualified public depository. As such, these deposits are considered to be fully insured.

The Commission's deposits at year end were entirely covered by federal depository insurance or pooled collateral held by the State Treasurer under the provisions of Chapter 280, Florida Statutes. At September 30, 2022, the carrying amount of the Commission's deposits was $815,738 and the bank balance was $852,904.

NOTE 3 - TECHNOLOGY PARK

In 2008, the Commission entered into an interlocal agreement (the "Agreement") with Escambia County (the "County"), the City of Pensacola (the "City") and the Community Redevelopment Agency ("CRA") of the City of Pensacola to develop a Technology Park in downtown Pensacola. Pursuant to the Agreement, the County and the City conveyed certain property to the Commission with a fair value of $6,900,000 and $1,425,000, respectively. The development of the Technology Park has been completed and the property is now considered to be held for resale. During the year ended September 30, 2013, the Commission recorded a fair value adjustment of $5,718,106 to account for a decrease in fair value of the Technology Park property.

Under the Agreement, this property was conveyed to the Commission subject to a right of re-entry if certain goals were not met. The County provided a line of credit to fund development of the Technology Park infrastructure. Also, the County and City were to receive 83% and 17%, respectively, of the proceeds from sales of lots in the Technology Park after the County was reimbursed for all funding provided with the line of credit.

During 2013, the Agreement was amended so that County and City no longer require the Commission to reimburse the respective property interests conveyed unto it. The forgiveness of debt totaling $4,069,512 was recorded in the statement of activities. Net proceeds from the sale of lots will be applied to the County line of credit until the line of credit is repaid in its entirety, at which time any additional proceeds from the sale of lots will remain with the Commission for future economic development projects. See Note 6 for further information.

NOTE 3 - TECHNOLOGY PARK (Continued)

Once eighty percent of the developable square footage of the Technology Park has been conveyed by the Commission to a third party, the net ad valorem property tax received by the City and by the County from the properties within the Technology Park shall be applied to repayment of any remaining balance on the line of credit.

Infrastructure costs of $3,243,106 have been capitalized, of which $1,926,938 were funded by the County. The remaining infrastructure costs of $1,316,168 were funded by a grant.

The following is a summary of the carrying value of the Technology Park property and the associated liability due to the County as of September 30, 2022:

	County	City	Total
Initial land conveyance	$ 6,900,000	$ 1,425,000	$ 8,325,000
Infrastructure funded by County	1,926,938		1,926,938
Infrastructure funded by grant	1,316,168		1,316,168
Technology Park property at cost	$ 10,143,106	$ 1,425,000	11,568,106
Fair value adjustment			(5,718,106)
Technology Park property at fair value			5,850,000
Accrued interest and other			551,796
Forgiveness of debt			(4,069,512)
Technology Park payable			$ 2,332,284

The Technology Park payable accrues interest at the monthly yield rate required by the State Board of Administration for inter-fund loans and the County Investment Policy (2.61% at September 30, 2022)

NOTE 4 - PROPERTY HELD FOR RESALE

During the year ended September 30, 2022, the Commission entered into a collaborative agreement with Pegasus Laboratories, Inc. (“Pegasus”) to finance the purchase of land and a warehouse for $8.4 million from a third-party for use by Pegasus. The purchase was partially financed by the Commission with Triumph grant funding in the amount of $2.5 million, with the remaining $5.9 million financed by a promissory note payable to Pegasus. The Commission will retain ownership of the warehouse and will lease the space to the Pegasus throughout the incentive period of the grant, at which point the Commission will transfer ownership of the facility to Pegasus, if certain conditions have been met.

NOTE 4 - PROPERTY HELD FOR RESALE (Continued)

The warehouse is classified by the Commission as property held for resale, and as such, the facility will not be depreciated. As of September 30, 2022, the Commission had rent receivable and deferred inflows of resources representing unearned rent revenue, each in the amount of $2.5 million, relating to the arrangement. The Commission also had an outstanding note payable of $5.8 million due under the promissory note due to Pegasus. In addition, the $2.5 million Triumph grant funding is considered a refundable advance within the statement of net position until certain conditions of the grant agreement have been satisfied.

NOTE 5 - NOTE PAYABLE

The note payable is summarized as follows:

Note payable to private company, monthly payments of $30,184 including interest at 2.12%, matures April 1, 2032	$ 5,780,914

Scheduled maturities of the note payable are as follows:

Year ending September 30,	
2023	$ 221,628
2024	246,735
2025	252,016
2026	257,411
2027	262,922
Thereafter	4,540,202
	$ 5,780,914

NOTE 6 - NET POSITION

Restricted net position includes $61,198 contributed by the Emerald Coast Utilities Authority, which is restricted for economic development in the General Fund.

Committed net position includes $52,309 of funds for future commerce park marketing and/or improvements.

NOTE 7 - RISK MANAGEMENT

The Commission is exposed to various levels of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. To mitigate some of those risks, the Commission maintains a directors and officers liability policy and a commercial general liability policy. There have been no losses for these risks in any of the prior three fiscal years, and the Commission is not aware of any material liabilities related to these risks as of September 30, 2022.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

FloridaWest Promotion Commitment:

The Commission has engaged the Community Economic Development Association, Inc. d/b/a FloridaWest Economic Development Alliance to promote economic development for the year ending September 30, 2023 for a fee of $675,000.

Bluffs Contract Commitments:

The Commission has outstanding contract commitments relating to the Bluffs Project totaling $174,900.

Triumph Gulf Coast Grant:

As described in Note 4, the Commission has received grant funding relating to an economic development incentive project upon which certain conditions must be met in order for the Commission to recognize revenue and retain the funds. The funding has been recorded in the statement of net position as a refundable advance. As of September 30, 2022, the Commission has not yet met those conditions. In the event conditions are not met, the Commission will have to return the $2.5 million of funding received.

Technology Park Agreement:

As discussed in Note 3, the Commission entered into, and later amended, the "Agreement with the County, the City and the CRA of the City to develop a Technology Park in downtown Pensacola". Under the amended agreement, the City and County have a right of re-entry on the property if the Commission does not sell at least one lot or enter into a long-term lease, not less than 15 years in duration, of at least one lot by September 6, 2016. As of September 30, 2022, the Commission has not yet sold or entered into a long-term lease for any of the Technology Park lots. However, neither the County nor the City had indicated that they will exercise their right of re-entry.

OTHER REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated December 9, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission

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 Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
December 9, 2022

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

Board of Directors
Pensacola-Escambia County Promotion
And Development Commission
Pensacola, Florida

We have examined Pensacola-Escambia County Promotion and Development Commission's (the "Commission's") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2022. Management is responsible for the Commission's compliance with those requirements. Our responsibility is to express an opinion on the Commission's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such procedures as we considered necessary in the circumstances. We believe that our examination provided a reasonable basis for our opinion. Our examination does not provide a legal determination on the Commission's compliance with specified requirements.

In our opinion, the Commission complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

This report in intended solely for the information and use of the Commission and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
December 9, 2022

MANAGEMENT LETTER

To the Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

Report on the Financial Statements

We have audited the financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission"), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated December 9, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in this report, which is dated December 9, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations made in the preceding annual financial audit report.

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The official title for the Pensacola-Escambia County Promotion and Development Commission is disclosed in the notes to the financial statements. The Pensacola-Escambia County Promotion and Development Commission was established by Chapters 67-1365 and 89-481, Laws of Florida. There are no component units.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Commission has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Commission did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Section 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Commission. It is management's responsibility to monitor the Commission's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Saltmarsh, Cleaveland & Gund

Pensacola, Florida
December 9, 2022

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC. (d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023 AND 2022

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC. (d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023 AND 2022

CONTENTS

	PAGE
Independent Auditor's Report	1
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	7
Notes to Financial Statements	8

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Economic Development Association
of Pensacola and Escambia County, Inc.
(d/b/a FloridaWest Economic Development Alliance)
Pensacola, Florida

Opinion

We have audited the accompanying financial statements of the Community Economic Development Association of Pensacola and Escambia County, Inc. (d/b/a FloridaWest Economic Development Alliance) ("FloridaWest"), which comprise the statements of financial position as of September 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of FloridaWest as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 FloridaWest 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 opinions.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 FloridaWest's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Board of Directors
Community Economic Development Association
of Pensacola and Escambia County, Inc.
(d/b/a FloridaWest Economic Development Alliance)

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FloridaWest'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 FloridaWest'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.

Saltmarsh Cleaveland & Lund

Pensacola, Florida
January 5, 2024

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC.
(d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2023 AND 2022

ASSETS

	2023	2022
Current Assets:		
Cash and cash equivalents	$ 512,025	$ 466,467
Prepaid expenses and other assets	1,000	24,828
Total current assets	513,025	491,295
Property and Equipment, net	12,632	18,331
Right-of-Use Assets, Operating	404,011	-
Total Assets	$ 929,668	$ 509,626

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	$ 4,155	$ 4,230
Accrued payroll	48,727	57,669
Deferred membership dues	40,000	-
Operating lease liabilities, current portion	97,366	-
Total current liabilities	190,248	61,899
Long-Term Liabilities:		
Operating lease liabilities, less current portion	284,833	-
Net Assets Without Donor Restrictions	454,587	447,727
Total Liabilities and Net Assets	$ 929,668	$ 509,626

The accompanying notes are an integral part of these financial statements.

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC.
(d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)
STATEMENTS OF ACTIVITIES
YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
Changes in Net Assets Without Donor Restrictions:		
Support and Revenue:		
Membership dues	$ 200,000	$ 200,000
Investor dues	50,000	30,000
Other support	5,000	-
Local governments	825,000	825,000
Incubator	96,733	63,281
Other revenue	7,285	45,075
Total support and revenue	1,184,018	1,163,356
Expenses:		
Program services:		
Salaries and benefits	377,472	524,035
Marketing and advertising	103,263	152,111
Incubator	120,034	149,427
Travel	21,419	28,457
Other	53,213	43,581
Total program services	675,401	897,611
Supporting services:		
General and administrative	501,757	411,009
Total expenses	1,177,158	1,308,620
Change in Net Assets	6,860	(145,264)
Net Assets, Beginning of Year	447,727	592,991
Net Assets, End of Year	$ 454,587	$ 447,727

The accompanying notes are an integral part of these financial statements.

FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2023

	2023		
	Program	Management and General	Total
Incubator	$ 120,034	$ -	$ 120,034
Database	23,593	-	23,593
Depreciation	-	5,699	5,699
Dues and subscription	7,960	-	7,960
Maintenance and repairs	-	26,751	26,751
Marketing and advertising	103,263	-	103,263
Office	-	13,259	13,259
Professional fees	5,910	180,269	186,179
Rent	-	58,437	58,437
Salaries and benefits	377,472	198,929	576,401
Travel	21,419	6,932	28,351
Other	15,750	11,481	27,231
Total expenses	$ 675,401	$ 501,757	$ 1,177,158

The accompanying notes are an integral part of these financial statements.

FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2022

	2022		
	Program	Management and General	Total
Incubator	$ 110,593	$ -	$ 110,593
Incubator hurricane repairs*	38,834	-	38,834
Database	18,155	-	18,155
Depreciation	-	6,070	6,070
Dues and subscription	6,984	-	6,984
Maintenance and repairs	-	22,976	22,976
Marketing and advertising	152,111	-	152,111
Office	-	13,810	13,810
Professional fees	-	98,800	98,800
Rent	-	49,673	49,673
Salaries and benefits	524,035	204,001	728,036
Travel	28,457	9,990	38,447
Other	18,442	5,689	24,131
Total expenses	$ 897,611	$ 411,009	$ 1,308,620

*Represents noncapitalized furniture/equipment and repair expenses which were purchased using insurance proceeds.

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC.
(d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)
STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Change in net assets	$ 6,860	$ (145,264)
Adjustments to reconcile change in net assets to net		
Cash provided by operating activities -		
Depreciation	5,699	6,070
Bad debt	10,000	-
Changes in -		
Accounts receivable	(10,000)	-
Prepaid expenses and other assets	-	(5,078)
Right-of-use assets	93,515	-
Accounts payable	(75)	4,230
Accrued payroll	(8,942)	(12,729)
Deferred revenue	40,000	-
Operating lease liabilities	(91,499)	-
Net cash provided by operating activities	45,558	(152,771)
Cash Flows From Investing Activities:		
Purchases of property and equipment	-	(1,114)
Net Increase (Decrease) in Cash	45,558	(153,885)
Cash and Cash Equivalents, Beginning of Year	466,467	620,352
Cash and Cash Equivalents, End of Year	$ 512,025	$ 466,467
Supplemental Schedule of Noncash Investing and Financing Activities:		
Recognition of right-of-use assets upon adoption of ASC 842	$ 497,526	$ -

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization:

The Community Economic Development Association of Pensacola and Escambia County, Inc. (d/b/a FloridaWest Economic Development Alliance) ("FloridaWest") is a not-for-profit corporation incorporated on September 23, 2014, to promote business development in Pensacola and Escambia County. Its primary means of support is from local governments, its members, and rents from the incubator project.

Financial Statement Presentation:

FloridaWest 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. Contributions received are reported as without donor restrictions or with donor restrictions depending on the existence or nature of any donor restrictions.

Cash and Cash Equivalents:

For purposes of the statements of cash flows, all highly liquid investments with an original maturity of less than three months are considered to be cash equivalents.

Contributions and Local Government Funding:

Contributions and local government funding received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions. When the restrictions expire, donor-restricted net assets are reclassified to net assets without donor restrictions and are reported in the statement of activities as *net assets released from restrictions*. Donor-restricted contributions are classified as revenue without donor restrictions if the restrictions are met in the same reporting period in which the contributions are received. There were no donor-restricted net assets at September 30, 2023 or 2022.

FloridaWest also receives funding in the form of membership dues and investor dues from local businesses. Businesses that pay membership dues receive voting privileges in FloridaWest in exchange for their annual dues. Businesses that pay investor dues do not receive voting privileges. Income from membership and investor dues are recognized in the period to which the dues relate. Dues which are not yet earned are presented as deferred membership dues in the accompanying Statements of Financial Position. Deferred membership dues at September 30, 2023 and 2022 totaled $40,000 and $0, respectively.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment:

Property and equipment acquired through purchase is recorded at cost. Donated property and equipment is recorded at estimated fair value at the date received. The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized. The capitalization policy for FloridaWest requires applicable costs be recorded as property and equipment when amounts equal or exceed $1,000. Property and equipment is depreciated using the straight-line method over the estimated useful lives as follows:

Furniture, fixtures, and equipment	5 - 15 years
Computer equipment	5 years
Leasehold improvements	4 - 7 years

Allocation of Expenses:

Directly identifiable expenses are charged to programs and supporting services. Payroll and related expenses are charged to programs and supporting services based on estimated time of each employee dedicated to each function. General and administrative expenses include primarily those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of FloridaWest.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising Costs:

Advertising costs are expensed when incurred. Advertising costs for the years ended September 30, 2023 and 2022 amounted to $63,516 and $58,763, respectively.

Income Taxes:

FloridaWest is operating as a not-for-profit corporation, under Section 501(c)(6) of the Internal Revenue Code and is not subject to income taxes with the exception of unrelated business income. Accordingly, no provision for income taxes has been recorded in the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases:

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2016-02, *Leases (Topic 842)* ("ASU 2016-02"), which supersedes the requirements in Accounting Standards Codification Topic 840, *Leases*. The update required business and not-for-profit entities to recognize lease assets and liabilities on the statement of financial position and to disclose key information about leasing arrangements. A lessee recognizes a liability to make lease payments and a right-of-use asset representing its right to use the leased asset. FloridaWest adopted the standard effective October 1, 2022, using the modified retrospective transition method permitted by ASU 2018-11.

FloridaWest's lessee arrangements include operating leases for office space and equipment. Under these arrangements, FloridaWest records right-of-use ("ROU") assets and corresponding lease liabilities, each of which is based on the present value of the remaining lease payments discounted using the risk-free rate practical expedient allowable under ASC 842. ROU assets are reported as noncurrent assets and the related lease liabilities are reported in current and long-term liabilities on the statement of financial position. Lease terms may contain renewal and extension options and early termination features. Lease expense is recognized on a straight-line basis over the lease term.

Subsequent Events:

Management has evaluated subsequent events through January 5, 2024, which is the date the financial statements were available to be issued.

NOTE 2 - PROPERTY AND EQUIPMENT

Property and equipment and related accumulated depreciation consist of the following:

	2023	2022
Furniture, fixtures and equipment	$ 43,932	$ 43,932
Computer equipment	27,092	27,092
	71,024	71,024
Less accumulated depreciation	(58,392)	(52,693)
Property and equipment, net	$ 12,632	$ 18,331

Depreciation expense totaled $5,699 and $6,070 for the years ended September 30, 2023 and 2022, respectively.

NOTE 3 - BENEFIT PLAN

FloridaWest has a 401(k)-plan covering substantially all employees who have met certain service requirements. Contributions to the plan amounted to $10,399 and $16,411 for the years ended September 30, 2023 and 2022, respectively.

NOTE 4 - USE OF RESERVES

During the year ended September 30, 2022, FloridaWest utilized funds reserved by the Board of Directors from within net assets without donor restrictions in the amount of $55,400 to finance the costs associated with the development of a five-year strategic plan. This amount was included in professional fees in the Statement of Functional Expenses.

NOTE 5 - COMMITMENTS AND CONTINGENCIES

Concentration – Major Support:

FloridaWest receives a substantial amount of its support from local governments. A significant reduction in the level of this support would impact FloridaWest's programs and activities.

Concentration of Credit Risk – Uninsured Cash Balances:

Demand deposits held at financial institutions are insured by the Federal Deposit Insurance Corporation ("FDIC") up to certain limits. At September 30, 2023, FloridaWest had uninsured balances of $278,011.

Contract:

FloridaWest contracted with a marketing firm for the period October 1, 2023 to September 30, 2024. The contract commitment remaining as of September 30, 2023 was $69,000.

NOTE 6 - LEASES

FloridaWest leases office facilities and equipment under operating leases expiring though January 2029. As of September 30, 2023, the ROU assets related to the operating leases totaled $404,011 and the lease liabilities totaled $382,199. Rent expense totaled $110,989 and $107,651 for the years ended September 30, 2023 and 2022 and is included in program and general and administrative expenses on the accompanying statements of activities. The following table presents supplemental information pertaining to the operating leases as of and for the year ended September 30, 2023:

Operating cash flows from operating leases	$	108,973
ROU assets obtained in exchange for new operating lease liabilities	$	497,526
Weighted-average remaining lease term in years for operating leases		4.55
Weighted-average discount rate for operating leases		3.96%

The following table presents the maturities of FloridaWest's operating lease liabilities and the present value discount at September 30, 2023:

2024	$	111,047
2025		110,448
2026		55,575
2027		58,500
2028		61,425
Thereafter		20,800
Total undiscounted cash flows		417,795
Less: present value discount		(35,596)
Total lease liabilities	$	382,199

Subleases:

FloridaWest subleases office space to tenants under cancelable operating leases. Sublease rental income amounted to $90,271 and $57,988 for the years ended September 30, 2023 and 2022, respectively. As of September 30, 2023, minimum rental income under subleases for fiscal year 2024 is $49,661. FloridaWest has a maximum of four renewal years until the sublease is considered a graduated lease, which can no longer be extended.

NOTE 7 - LIQUIDITY

FloridaWest's financial assets available within one year of the statement of financial position date for general expenditure are as follows as of September 30, 2023 and 2022, respectively:

	2023	2022
Cash and cash equivalents	$ 512,025	$ 466,467

As part of FloridaWest's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC. (d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2022 AND 2021

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC. (d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2022 AND 2021

CONTENTS

	PAGE
Independent Auditor's Report	1
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	7
Notes to Financial Statements	8

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Economic Development Association
of Pensacola and Escambia County, Inc.
(d/b/a FloridaWest Economic Development Alliance)
Pensacola, Florida

Opinion

We have audited the accompanying financial statements of the Community Economic Development Association of Pensacola and Escambia County, Inc. (d/b/a FloridaWest Economic Development Alliance) ("FloridaWest"), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of FloridaWest as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 FloridaWest 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 opinions.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 FloridaWest's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Board of Directors
Community Economic Development Association
of Pensacola and Escambia County, Inc.
(d/b/a FloridaWest Economic Development Alliance)

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FloridaWest'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 FloridaWest'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.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
December 2, 2022

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC.
(d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2022 AND 2021

ASSETS

	2022	2021
Current Assets:		
Cash and cash equivalents	$ 466,467	$ 620,352
Prepaid expenses and other assets	24,828	19,750
Total current assets	491,295	640,102
Property and Equipment, net	18,331	23,287
Total Assets	$ 509,626	$ 663,389

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	$ 4,230	$ -
Accrued payroll	57,669	70,398
Total current liabilities	61,899	70,398
Commitments and Contingencies	--	--
Net Assets Without Donor Restrictions	447,727	592,991
Total Liabilities and Net Assets	$ 509,626	$ 663,389

The accompanying notes are an integral part of these financial statements.

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC.
(d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)
STATEMENTS OF ACTIVITIES
YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022	2021
Changes in Net Assets Without Donor Restrictions:		
Support and Revenue:		
Membership dues	$ 200,000	$ 200,000
Investor dues	30,000	30,000
Other support	-	112,030
Local governments	825,000	885,000
Incubator	63,281	151,719
Other revenue	45,075	2,338
Total support and revenue	1,163,356	1,381,087
Expenses:		
Program services:		
Salaries and benefits	524,035	564,376
Marketing and advertising	152,111	215,327
Incubator	149,427	182,609
Travel	28,457	5,948
Other	43,581	44,804
Total program services	897,611	1,013,064
Supporting services:		
General and administrative	411,009	344,348
Total expenses	1,308,620	1,357,412
Change in net assets from operating activities	(145,264)	23,675
Nonoperating Activities:		
Loss on disposition of property and equipment	-	(9,136)
Change in Net Assets	(145,264)	14,539
Net Assets, Beginning of Year	592,991	578,452
Net Assets, End of Year	$ 447,727	$ 592,991

The accompanying notes are an integral part of these financial statements.

FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2022

	2022		
	Program	Management and General	Total
Incubator	$ 110,593	$ -	$ 110,593
Incubator hurricane repairs*	38,834	-	38,834
Database	18,155	-	18,155
Depreciation	-	6,070	6,070
Dues and subscription	6,984	-	6,984
Maintenance and repairs	-	22,976	22,976
Marketing and advertising	152,111	-	152,111
Office	-	13,810	13,810
Professional fees	-	98,800	98,800
Rent	-	49,673	49,673
Salaries and benefits	524,035	204,001	728,036
Travel	28,457	9,990	38,447
Other	18,442	5,689	24,131
Total expenses	$ 897,611	$ 411,009	$ 1,308,620

*Represents noncapitalized furniture/equipment and repair expenses which were purchased using insurance proceeds.

The accompanying notes are an integral part of these financial statements.

FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2021

	2021		
	Program	Management and General	Total
Incubator	$ 80,043	$ -	$ 80,043
Incubator hurricane repairs*	102,566	-	102,566
Database	14,074	-	14,074
Depreciation	-	8,939	8,939
Dues and subscription	6,315	-	6,315
Maintenance and repairs	-	16,316	16,316
Marketing and advertising	215,327	-	215,327
Office	-	16,844	16,844
Professional fees	-	32,820	32,820
Rent	-	48,226	48,226
Salaries and benefits	564,376	204,758	769,134
Travel	5,948	9,834	15,782
Other	24,415	6,611	31,026
Total expenses	$ 1,013,064	$ 344,348	$ 1,357,412

*Represents noncapitalized furniture/equipment and repair expenses which were purchased using insurance proceeds.

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC.
(d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)
STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities:		
Change in net assets	$ (145,264)	$ 14,539
Adjustments to reconcile change in net assets to net		
Cash provided by (used in) operating activities -		
Loss on disposition of property and equipment	-	9,136
Depreciation	6,070	8,939
Changes in -		
Accounts receivable	-	1,426
Membership dues receivable	-	55,000
Accounts payable	4,230	(11,046)
Deferred membership dues	-	(40,000)
Accrued payroll	(12,729)	16,741
Net cash provided by (used in) operating activities	(152,771)	54,735
Cash Flows From Investing Activities:		
Purchases of property and equipment	(1,114)	(9,027)
Net Increase (Decrease) in Cash	(153,885)	45,708
Cash and Cash Equivalents, Beginning of Year	620,352	574,644
Cash and Cash Equivalents, End of Year	$ 466,467	$ 620,352

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization:

The Community Economic Development Association of Pensacola and Escambia County, Inc. (d/b/a FloridaWest Economic Development Alliance) ("FloridaWest") is a not-for-profit corporation incorporated on September 23, 2014, to promote business development in Pensacola and Escambia County. Its primary means of support is from local governments, its members, and rents from the incubator project.

Financial Statement Presentation:

FloridaWest 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. Contributions received are reported as without donor restrictions or with donor restrictions depending on the existence or nature of any donor restrictions.

Cash and Cash Equivalents:

For purposes of the statements of cash flows, all highly liquid investments with an original maturity of less than three months are considered to be cash equivalents.

Contributions and Local Government Funding:

Contributions and local government funding received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions. When the restrictions expire, donor-restricted net assets are reclassified to net assets without donor restrictions and are reported in the statement of activities as *net assets released from restrictions*. Donor-restricted contributions are classified as revenue without donor restrictions if the restrictions are met in the same reporting period in which the contributions are received. There were no donor-restricted net assets at September 30, 2022 or 2021.

FloridaWest also receives funding in the form of membership dues and investor dues from local businesses. Businesses that pay membership dues receive voting privileges in FloridaWest in exchange for their annual dues. Businesses that pay investor dues do not receive voting privileges. Income from membership and investor dues are recognized in the period to which the dues relate. Dues which are not yet earned are presented as deferred membership dues in the accompanying Statements of Financial Position. There were no deferred membership dues at September 30, 2022 or 2021.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment:

Property and equipment acquired through purchase is recorded at cost. Donated property and equipment is recorded at estimated fair value at the date received. The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized. The capitalization policy for FloridaWest requires applicable costs be recorded as property and equipment when amounts equal or exceed $1,000. Property and equipment is depreciated using the straight-line method over the estimated useful lives as follows:

Furniture, fixtures, and equipment	5 - 15 years
Computer equipment	5 years
Leasehold improvements	4 - 7 years

Allocation of Expenses:

Directly identifiable expenses are charged to programs and supporting services. Payroll and related expenses are charged to programs and supporting services based on estimated time of each employee dedicated to each function. General and administrative expenses include primarily those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of FloridaWest.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising Costs:

Advertising costs are expensed when incurred. Advertising costs for the years ended September 30, 2022 and 2021 amounted to $58,763 and $152,957, respectively.

Income Taxes:

FloridaWest is operating as a not-for-profit corporation, under Section 501(c)(6) of the Internal Revenue Code and is not subject to income taxes with the exception of unrelated business income. Accordingly, no provision for income taxes has been recorded in the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Upcoming Accounting Pronouncement:

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2016-02, *Leases (Topic 842)* ("ASU 2016-02"). The guidance in this topic supersedes the requirements in Accounting Standards Codification Topic 840, *Leases*. The update will require business and not-for-profit entities to recognize lease assets and liabilities on the statement of financial position and to disclose key information about leasing arrangements. A lessee would recognize a liability to make lease payments and a right-of-use asset representing its right to use the leased asset for the lease term. ASU 2016-02 is effective for fiscal years beginning after December 15, 2021. Management is currently assessing the impact that adoption of ASU 2016-02 will have on FloridaWest's financial statements.

Subsequent Events:

Management has evaluated subsequent events through December 2, 2022, which is the date the financial statements were available to be issued.

NOTE 2 - PROPERTY AND EQUIPMENT

Property and equipment and related accumulated depreciation consist of the following:

	2022	2021
Furniture, fixtures and equipment	$ 43,932	$ 45,274
Computer equipment	27,092	25,978
	71,024	71,252
Less accumulated depreciation	(52,693)	(47,965)
Property and equipment, net	$ 18,331	$ 23,287

Depreciation expense totaled $6,070 and $8,939 for the years ended September 30, 2022 and 2021, respectively.

NOTE 2 - PROPERTY AND EQUIPMENT (Continued)

On September 16, 2020, Hurricane Sally hit the Gulf Coast and caused significant damage to the incubator facility. Management determined all leasehold improvements made to the incubator facility were damaged. Leasehold improvements totaling $135,545 and accumulated depreciation totaling $67,453 were removed from property and equipment and a loss of $68,092 was recognized for the year ended September 30, 2020. FloridaWest received $150,000 in insurance proceeds during the year ended September 30, 2021. Expenses incurred related to hurricane renovations and paid by the insurance proceeds are presented on the Statements of Functional Expenses as Incubator hurricane repair.

NOTE 3 - BENEFIT PLAN

FloridaWest has a 401(k)-plan covering substantially all employees who have met certain service requirements. Contributions to the plan amounted to $16,411 and $18,923 for the years ended September 30, 2022 and 2021, respectively.

NOTE 4 - USE OF RESERVES

During the year ended September 30, 2022, FloridaWest utilized funds reserved by the Board of Directors from within net assets without donor restrictions in the amount of $55,400 to finance the costs associated with the development of a five-year strategic plan.

NOTE 5 - COMMITMENTS AND CONTINGENCIES

Concentration – Major Support:

FloridaWest receives a substantial amount of its support from local governments. A significant reduction in the level of this support would impact FloridaWest's programs and activities.

Concentration of Credit Risk – Uninsured Cash Balances:

Demand deposits held at financial institutions are insured by the Federal Deposit Insurance Corporation ("FDIC") up to certain limits. At September 30, 2022, FloridaWest had uninsured balances of $242,938.

NOTE 5 - COMMITMENTS AND CONTINGENCIES (Continued)

Operating Leases:

FloridaWest leases office facilities under an operating lease expiring in January 2024. Rent expense for this lease amounted to $49,673 and $48,226 for the years ended September 30, 2022 and 2021, respectively, and is included in general and administrative expenses. FloridaWest also leases office facilities under an operating lease expiring in June 2026 Rent expense amounted to $51,172 and $30,859 for the years ended September 30, 2022 and 2021, respectively, and is included in incubator program expenses. Future minimum lease payments under the leases at September 30, 2022 are as follows:

2023	$ 99,000
2024	67,272
2025	51,172
2026	38,379
	$ 255,823

Subleases:

FloridaWest subleases office space to tenants under cancelable operating leases. In September 2020, Hurricane Sally damaged the office space and tenants were unable to occupy the space during much of the year ended September 30, 2021. Office space was renovated during the majority of fiscal year 2021, and most tenants did not move back in. Tenants were not being charged rent during the renovation period. Sublease rental income amounted to $57,988 and $1,115 for the years ended September 30, 2022 and 2021, respectively. As of at September 30, 2022, minimum rental income under subleases for fiscal year 2023 is $23,297 FloridaWest has a maximum of four renewal years until the sublease is considered a graduated lease, which can no longer be extended.

Contract:

FloridaWest contracted with a marketing firm for the period July 1, 2022 to December 31, 2022. The contract commitment remaining as of September 30, 2022 was $13,500.

COVID-19:

FloridaWest is continually monitoring the potential impact of the COVID-19 pandemic and its effects on the financial statements. The extent to which the COVID-19 pandemic impacts FloridaWest going forward will depend on numerous evolving factors, which the organization cannot reliably predict. The financial statements do not contain any adjustments that might result from the outcome of this uncertainty.

NOTE 6 - LIQUIDITY

FloridaWest's financial assets available within one year of the statement of financial position date for general expenditure are as follows as of September 30, 2022 and 2021, respectively:

	2022	2021
Cash and cash equivalents	$ 466,467	$ 620,352

As part of the FloridaWest's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC. (d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2021 AND 2020

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC. (d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2021 AND 2020

CONTENTS

	PAGE
Independent Auditor's Report	1
Statements of Financial Position	3
Statements of Activities	4
Statements of Cash Flows	5
Notes to Financial Statements	6

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Economic Development Association
of Pensacola and Escambia County, Inc.
(d/b/a FloridaWest Economic Development Alliance)
Pensacola, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the Community Economic Development Association of Pensacola and Escambia County, Inc. (d/b/a FloridaWest Economic Development Alliance) ("FloridaWest"), which comprise the statements of financial position as of September 30, 2021 and 2020, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of FloridaWest as of September 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
November 29, 2021

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC.
(d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2021 AND 2020

ASSETS

	2021	2020
Current Assets:		
Cash	$ 620,352	$ 574,644
Accounts receivable	-	1,426
Membership dues receivable	-	55,000
Prepaid expenses and other assets	19,750	19,750
Total current assets	640,102	650,820
Property and equipment, net	23,287	32,335
Total Assets	$ 663,389	$ 683,155

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	$ -	$ 11,046
Deferred membership dues	-	40,000
Accrued payroll	70,398	53,657
Total current liabilities	70,398	104,703
Commitments and Contingencies	--	--
Net Assets Without Donor Restrictions	592,991	578,452
Total Liabilities and Net Assets	$ 663,389	$ 683,155

The accompanying notes are an integral part of these financial statements.

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC.
(d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)
STATEMENTS OF ACTIVITIES
YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	2021	2020
Changes in Net Assets Without Donor Restrictions:		
Support and Revenue:		
Membership dues	$ 200,000	$ 200,000
Investor dues	30,000	25,000
Other support	112,030	89,833
Local governments	885,000	825,000
Incubator	151,719	107,845
Other revenue	2,338	8,306
Total support, revenue and reclassifications	1,381,087	1,255,984
Expenses:		
Program services:		
Salaries and benefits	564,376	537,753
Marketing and advertising	215,327	138,031
Incubator	182,609	89,895
Travel	5,948	42,460
Other	44,804	58,420
Total program services	1,013,064	866,559
Supporting services:		
General and administrative	344,348	383,727
Total expenses	1,357,412	1,250,286
Change in net assets from operating activities	23,675	5,698
Nonoperating Activities:		
Loss on disposition of property and equipment	(9,136)	(68,092)
Change in Net Assets	14,539	(62,394)
Net Assets, Beginning of Year	578,452	640,846
Net Assets, End of Year	$ 592,991	$ 578,452

The accompanying notes are an integral part of these financial statements.

COMMUNITY ECONOMIC DEVELOPMENT ASSOCIATION OF PENSACOLA AND ESCAMBIA COUNTY, INC.
(d/b/a FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE)
STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	2021	2020
Cash Flows From Operating Activities:		
Change in net assets	$ 14,539	$ (62,394)
Adjustments to reconcile change in net assets to net Cash provided by operating activities -		
Loss on disposition of property and equipment	9,136	68,092
Depreciation	8,939	40,448
Changes in -		
Accounts receivable	1,426	(139)
Membership dues receivable	55,000	(55,000)
Accounts payable	(11,046)	6,046
Deferred membership dues	(40,000)	40,000
Accrued payroll	16,741	11,771
Net cash provided by operating activities	54,735	48,824
Cash Flows From Investing Activities:		
Purchases of property and equipment	(9,027)	(10,171)
Net Increase in Cash	45,708	38,653
Cash, Beginning of Year	574,644	535,991
Cash, End of Year	$ 620,352	$ 574,644

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization:

The Community Economic Development Association of Pensacola and Escambia County, Inc. (d/b/a FloridaWest Economic Development Alliance) ("FloridaWest") is a not-for-profit corporation incorporated on September 23, 2014, to promote business development in Pensacola and Escambia County. Its primary means of support is from local governments, its members, and rents from the incubator project.

Financial Statement Presentation:

FloridaWest 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. Contributions received are reported as without donor restrictions or with donor restrictions depending on the existence or nature of any donor restrictions.

Cash and Cash Equivalents:

For purposes of the statements of cash flows, all highly liquid investments with an original maturity of less than three months are considered to be cash equivalents.

Contributions and Local Government Funding:

Contributions and local government funding received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions. When the restrictions expire, donor-restricted net assets are reclassified to net assets without donor restrictions and are reported in the statement of activities as *net assets released from restrictions*. Donor-restricted contributions are classified as revenue without donor restrictions if the restrictions are met in the same reporting period in which the contributions are received. There were no donor-restricted net assets at September 30, 2021.

FloridaWest also receives funding in the form of membership dues and investor dues from local businesses. Businesses that pay membership dues receive voting privileges in FloridaWest in exchange for their annual dues. Businesses that pay investor dues do not receive voting privileges. Income from membership and investor dues are recognized in the period to which the dues relate. Dues which are not yet earned are presented as deferred membership dues in the accompanying Statements of Financial Position.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable:

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the applicable accounts receivable.

Property and Equipment:

Property and equipment acquired through purchase is recorded at cost. Donated property and equipment is recorded at estimated fair value at the date received. The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized. The capitalization policy for FloridaWest requires applicable costs be recorded as property and equipment when amounts equal or exceed $1,000. Property and equipment is depreciated using the straight-line method over the estimated useful lives as follows:

Furniture, fixtures, and equipment	5 - 15 years
Computer equipment	5 years
Leasehold improvements	4 - 7 years

Allocation of Expenses:

Directly identifiable expenses are charged to programs and supporting services. Payroll and related expenses are charged to programs and supporting services based on estimated time of each employee dedicated to each function. General and administrative expenses include primarily those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of FloridaWest.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising Costs:

Advertising costs are expensed when incurred. Advertising costs for the years ended September 30, 2021 and 2020 amounted to $152,957 and $52,525, respectively.

Income Taxes:

FloridaWest is operating as a not-for-profit corporation, under Section 501(c)(6) of the Internal Revenue Code and is not subject to income taxes with the exception of unrelated business income. Accordingly, no provision for income taxes has been recorded in the financial statements.

Subsequent Events:

Management has evaluated subsequent events through November 29, 2021, which is the date the financial statements were available to be issued.

NOTE 2 - PROPERTY AND EQUIPMENT

Property and equipment and related accumulated depreciation consist of the following:

	2021	2020
Furniture, fixtures and equipment	$ 45,274	$ 44,010
Computer equipment	25,978	38,626
	71,252	82,636
Less accumulated depreciation	(47,965)	(50,301)
Property and equipment, net	$ 23,287	$ 32,335

Depreciation expense totaled $8,939 and $40,448 for the years ended September 30, 2021 and 2020, respectively.

On September 16, 2020, Hurricane Sally hit the Gulf Coast and caused significant damage to the incubator facility. Management determined all leasehold improvements made to the incubator facility were damaged. Leasehold improvements totaling $135,545 and accumulated depreciation totaling $67,453 were removed from property and equipment and a loss of $68,092 was recognized for the year ended September 30, 2020.

NOTE 3 - GENERAL AND ADMINISTRATIVE EXPENSES

General and administrative expenses consist of the following:

	2021	2020
Salaries and benefits	$ 204,758	$ 191,221
Professional services	32,820	36,026
Office	33,160	51,802
Rent	48,226	46,843
Travel	9,834	10,600
Depreciation	8,939	40,448
Other	6,611	6,787
	$ 344,348	$ 383,727

NOTE 4 - BENEFIT PLAN

FloridaWest has a 401(k)-plan covering substantially all employees who have met certain service requirements. Contributions to the plan amounted to $18,923 and $18,443 for the years ended September 30, 2021 and 2020, respectively.

NOTE 5 - COMMITMENTS AND CONTINGENCIES

Concentration - Major Support:

FloridaWest receives a substantial amount of its support from local governments. A significant reduction in the level of this support may have an effect on FloridaWest's programs and activities.

Concentration of Credit Risk - Uninsured Cash Balances:

Demand deposits held at financial institutions are insured by the Federal Deposit Insurance Corporation ("FDIC") up to certain limits. At September 30, 2021, the FloridaWest had uninsured balances of $492,888.

NOTE 5 - COMMITMENTS AND CONTINGENCIES (Continued)

Operating Leases:

FloridaWest leases office facilities under an operating lease expiring in January 2024. Rent expense for this lease amounted to $48,226 and $46,843 for the years ended September 30, 2021 and 2020, respectively, and is included in general and administrative expenses. FloridaWest also leases office facilities under an operating lease expiring in June 2026. Rent expense amounted to $30,859 and $46,875 for the years ended September 30, 2021 and 2020, respectively, and is included in program services expenses. Future minimum lease payments under the leases at September 30, 2021 are as follows:

2022	$ 102,678
2023	104,078
2024	72,350
2025	56,250
	$ 335,356

Subleases:

FloridaWest subleases office space to tenants under cancelable operating leases. In September 2020, Hurricane Sally damaged the office space and tenants were unable to occupy the space. Office space was renovated during the majority of the year, and most tenants did not move back in. Tenants were not being charged rent during the renovation period.

Sublease rental income amounted to $1,115 and $105,340 for the years ended September 30, 2021 and 2020, respectively.

COVID-19:

During the year ended September 30, 2020, Coronavirus Disease 2019 ("COVID-19") became a pandemic. The full impact of the COVID-19 outbreak continues to evolve as of the date of the report. As such, it is very uncertain as to the full magnitude that the pandemic will have on FloridaWest. Management is actively monitoring its financial condition, liquidity, operations, and workforce. Given the evolution of the COVID-19 outbreak, FloridaWest is not able to estimate the effects of the outbreak on its results of operations, financial condition, or liquidity.

NOTE 6 - LIQUIDITY

FloridaWest's financial assets available within one year of the statement of financial position date for general expenditure are as follows as of September 30, 2021:

	2021	2020
Cash and cash equivalents	$ 620,352	$ 574,644
Accounts receivable	-	1,426
Membership dues receivable	-	55,000
	$ 620,352	$ 631,070

As part of the FloridaWest's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

Local Option Sales Tax

353

Northwest Florida Defense Coalition

27

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- __ Submit a fully completed Agency Funding Request Application
- __ Submit a copy of your organization's current W-9
- __ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- __ Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- __ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: _____Northwest Florida Defense Coalition_____

Agency Address: ____127 Palafox Place, Suite 200, Pensacola, FL 32502_____

_____

Program Name for which funding is being requested: Northwest Florida Defense Coalition____

Amount Requested: $___75,000.00_____

Program Contact: ___Deborah (Debi) Graham_____

Contact Email: _____dgraham@nwfdefense.com_____ Contact Phone: (850) 712-9019

25-Word Description of Program: To formalize and organize federal advocacy efforts for the military missions in Escambia and Santa Rosa Counties of Northwest Florida.

_____

How many years has your organization been providing services in the County? __6 Months___

How many years has your organization received funding from the County? _____6 Months___

Explain how receiving funds from the County would have a significant impact on your organization: Funding will support the continued start-up of this organization with one full-time employee, the assistance of a local retired high-ranking military officer on a part-time basis, and services of a uniquely experienced DC consultant with targeted travel focusing specifically on issues in support of local military missions, personnel, and dependents.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: __$75,000_____

Briefly discuss how last year's funds were used? Funds thus far have been used to begin the process of standing up the organization, hire one full-time staff member, and purchase required office equipment to begin operations.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? The Northwest Florida Defense Coalition has been working with stakeholders and Federal leadership to advocate for funding for critical infrastructure and mission needs for NAS Pensacola. As DoD is more than 50% of the economic impact for Escambia County, these efforts are directly related to the viability of our community.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? This funding will be combined with investments from other governmental agencies, potential State grants, and private funds to support the strategy and drumbeat of engagement with federal agencies and legislative initiatives to continue to protect, grow and support the local military complex missions and installations.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: _N/A_____

_____

_____

_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how

have you partnered with those organizations in the area: The Greater Pensacola Chamber will continue to support the quality of life initiatives of military personnel and their families by hosting the Military Affairs Committee, with the support of the Northwest Florida Defense Coalition. There are no other local organizations focused specifically on advocacy for area military efforts.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. There are no other local organizations focused specifically on advocacy for area defense missions. NWFDC is uniquely positioned to carry-out this initiative due to the extensive experience of consultants, staff and partnerships already in place.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 50 %
- Percentage for direct programming costs: 50 %

If Escambia County funding can only fund a portion of your request, how will you offset the difference? This funding will be combined with investments from other local governmental agencies, potential State grants, and private funds to cover the organization's requirements.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: The funds may potentially be used as a match for the State of Florida's Defense Reinvestment Grant (DRG) with an award of up to $125,000 at a 30% match.

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. This funding will be combined with investments from other local governmental agencies, potential State grants, and private funds, but no other non-profit agencies. There is no duplication of funding as the investments offset specific expense requirements. _____

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY22	FY23	FY24	% Change
1.Regular coordinated engagement with Congressional/Pentagon Leadership to include County Officials. Four (4) direct engagements per year either in person or remote.		4	4	0%
2.Identify priority Federal budgetary "asks" for projects for MilCon, Appropriations, and/or Supplemental funding for local installations. Two (2) filed and monitored budgetary "ask" per year.		1	2	100%
3.Regular engagement with local installation leadership to keep a pulse on need, challenges and opportunities. Minimum monthly meetings with NASP leadership. Twelve (12) per year.		12	12	0%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Minimum of quarterly coordinated engagement with Congressional/Pentagon Leadership to include County Officials.	4 engagements

2. Identify minimum of two (2) priority Federal budgetary “asks” for projects for MilCon, Appropriations, and/or Supplemental funding for local installations and/or key mission.	2 identified budgetary asks
3. Minimum of monthly engagement with local installation leadership to keep a pulse on needs, challenges and opportunities.	12 engagements

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1. Minimum of quarterly coordinated engagement with Congressional/Pentagon Leadership to include County Officials	4 engagements
2. Identify minimum of two (2) priority Federal budgetary “asks” for projects for MilCon, Appropriations, and/or Supplemental funding for local installations and/or key mission.	2 identified budgetary asks
3. Minimum of monthly engagement with local installation leadership to keep a pulse on needs, challenges and opportunities.	12 engagements

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$	$ 20,000	$ 70,000
Programmatic Income	$	$	$
County Funding/Direct Contribution	$	$ 75,000	$ 75,000
County Funding by Other Source (a)	$	$	$
County Funding – Santa Rosa County	$	$ 50,000	$ 50,000
City Funding - Pensacola	$	$ 15,000	$ 15,000
City Funding – Milton	$	$ 10,000	$ 10,000
City Funding – Gulf Breeze	$	$ 10,000	$ 10,000
Local Non-Profit Funding	$	$	$
State Funding – DRG Grant	$	$ 125,000	$ 125,000
Federal Funding	$	$	$
Memberships	$	$	$ 20,000

Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$	$ 305,000	$ 375,000
	$	$	$
	$	$	$

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _____

_____

_____

_____

_____

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. _____

_____

_____

_____

_____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff		1	1.5
Salaries and Wages	$	$ 70,000	$ 100,000
Employee Benefits	$	$ 15,000	$ 20,000
Professional Services	$	$ 12,000	$ 12,000
Contractual Services	$	$ 105,000	$ 144,000
Travel Expenses	$	$ 51,000	$ 70,000
Rentals and Leases	$	$	$
Communication	$	$ 1,000	$ 2,000
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$ 1,000	$ 2,000
Marketing and Promotion	$	$ 1,500	$ 3,000
Fuel	$	$	$
Supplies	$	$ 1,500	$ 1,500
Event Expenses	$	$ 2,500	$ 2,500
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$	$ 6,000	$ 6,000
Total Expenses	$	$ 266,500	$ 363,000
Net Income - (Revenue minus Expense)	$	$ 38,500	$ 12,000

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. __None_____

_____

_____

_____

_____

(b) Please explain any request listed in the "Other Expenses" line item. _____

__$4,000 for Conference Registrations; $2,000 for various dues and membership fees.____

_____

_____

_____

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? __Fiscal__
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements.__Please note that the Profit and Loss Statement provided is for Year-to-Date while the Expense Table is for a full year._____
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? Both the County Community Partners funding and State DRG grant are reimbursement grants, so payments must be made first. The State DRG funds are have been six-plus months of delay in reimbursements so funds must be available to front all expenses awaiting reimbursement. Additional funds will be used for future plans and studies which are identified during the program year.
4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Deborah (Debi) Graham	Executive Director	$85,000 inc benefits
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. Current cash on hand is $12,982.22.

6. Does your organization charge fees for services? If so, provide a list of fees charged.

   No.

7. Does your organization require background checks from volunteers and staff? No.

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1. What is your agency's Strategic Plan? _A Strategic Plan is currently being developed by a consulting group with support of the Board of Directors and advisor and will be submitted at the end of the fiscal year._____

2. How many jobs were created this year over last year by zip code? ___N/A_____

3. What is the net cost per job created? _____N/A_____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? ___N/A_____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.
   _The organization has been awarded a State DRG grant for $65,200 and is awaiting execution of the contract. The funds will be used to execute a Stratgic Plan for the future of the Northwest Florida Defense Coalition and County efforts._____

3. Was there any increase in membership for the local chambers? _Unknown._____

4. What are your agency's statistics on business creation and minority businesses by zip code? While not a traditional Economic Development agency, the NWFDC is working to protect, sustain and grow the DoD/military presence in our area. Currently, military activities generate over $8.2B in regional impact and over 52% of the total economy. NAS Pensacola alone supports 126 tenant commands which employs more than 16,000 military personnel and 7,400 civilian employees._____

5. Can we reduce the taxpayer subsidy? _Unknown._____

I hereby certify that the information provided above is a true and correct statement relating to the

organization requesting funding named above.

Deborah (Debi) Graham
Name

Executive Director 4/15/2024
Title Date

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 10-11-2023

Employer Identification Number:
93-3848856

Form: SS-4

Number of this notice: CP 575 A

NORTHWEST FLORIDA DEFENSE COALITION
INC
127 PALAFOX PL STE 200
PENSACOLA, FL 32502

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 93-3848856. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Taxpayers request an EIN for their business. Some taxpayers receive CP575 notices when another person has stolen their identity and are opening a business using their information. If you did **not** apply for this EIN, please contact us at the phone number or address listed on the top of this notice.

When filing tax documents, making payments, or replying to any related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following forms by the dates shown.

Form 941	01/31/2024
Form 940	01/31/2024

If you have questions about the forms or the due dates shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification (corporation, partnership, etc.) based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2020-1, 2020-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

IMPORTANT INFORMATION FOR S CORPORATION ELECTION:
If you intend to elect to file your return as a small business corporation, an election to file a Form 1120-S, U.S. Income Tax Return for an S Corporation, must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 2553, Election by a Small Business Corporation.

If you are required to deposit for employment taxes (Forms 941, 943, 940, 944, 945, CT-1, or 1042), excise taxes (Form 720), or income taxes (Form 1120), you will receive a Welcome Package shortly, which includes instructions for making your deposits electronically through the Electronic Federal Tax Payment System (EFTPS). A Personal Identification Number (PIN) for EFTPS will also be sent to you under separate cover. Please activate the PIN once you receive it, even if you have requested the services of a tax professional or representative. For more information about EFTPS, refer to Publication 966, *Electronic Choices to Pay All Your Federal Taxes*. If you need to make a deposit immediately, you will need to make arrangements with your Financial Institution to complete a wire transfer.

The IRS is committed to helping all taxpayers comply with their tax filing obligations. If you need help completing your returns or meeting your tax obligations, Authorized e-file Providers, such as Reporting Agents or other payroll service providers, are available to assist you. Visit www.irs.gov/mefbusproviders for a list of companies that offer IRS e-file for business products and services.

IMPORTANT REMINDERS:

* Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you. You may give a copy of this document to anyone asking for proof of your EIN.

* Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.

* Refer to this EIN on your tax-related correspondence and documents.

* Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is NORT. You will need to provide this information along with your EIN, if you file your returns electronically.

Safeguard your EIN by referring to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business.

You can get any of the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter.

Thank you for your cooperation.

(IRS USE ONLY) 575A 10-11-2023 NORT B 9999999999 SS-4

Keep this part for your records. CP 575 A (Rev. 7-2007)

Return this part with any correspondence
so we may identify your account. Please
correct any errors in your name or address.

CP 575 A

9999999999

Your Telephone Number
( ) -
_____

Best Time to Call
_____

DATE OF THIS NOTICE: 10-11-2023
EMPLOYER IDENTIFICATION NUMBER: 93-3848856
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

NORTHWEST FLORIDA DEFENSE COALITION
INC
127 PALAFOX PL STE 200
PENSACOLA, FL 32502

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▸ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
NORTHWEST FLORIDA DEFENSE COALITION INC

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▸

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▸

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
127 PALAFOX PL STE 200

Requester's name and address (optional)

6 City, state, and ZIP code
PENSACOLA FL 32502

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

or

Employer identification number

9 3 - 3 8 4 8 8 5 6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▸ Deborah S Gran Date ▸ 11-02-2023

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Northwest Florida Defense Coalition

Profit and Loss by Tag Group

October 1, 2023 - April 3, 2024

	TOTAL
Revenue	
4000 Membership	29,999.52
4100 Grants	2,505.00
4900 Uncategorized Income	32,700.42
4999 Billable Expenditure Revenue	-170.69
Total Revenue	**$65,034.25**
GROSS PROFIT	**$65,034.25**
Expenditures	
6200 Bank Service charges	18.05
6500 Consultants	10,079.28
7000 Legal	61.25
7100 Marketing/Communication	5.49
7150 Meals	114.87
7400 Office Supplies	3,990.90
7600 Registrations	1,490.00
7900 Travel (grant covered)	1,513.20
7910 Travel (non-grant covered)	3,013.84
8000 Wages	
8010 Salaries	12,396.46
Total 8000 Wages	**12,396.46**
QuickBooks Payments Fees	74.75
Total Expenditures	**$32,758.09**
NET OPERATING REVENUE	**$32,276.16**
NET REVENUE	**$32,276.16**

Northwest Florida Defense Coalition

Trial Balance

As of April 3, 2024

	DEBIT	CREDIT
1000 Checking	22,080.26	
1200 Accounts receivable	10,200.90	
Undeposited Funds	0.00	
2000 Accounts Payable		0.00
2100 Reimbursements Payable		5.00
4000 Membership		29,999.52
4100 Grants		2,505.00
4900 Uncategorized Income		32,700.42
4999 Billable Expenditure Revenue	170.69	
6200 Bank Service charges	18.05	
6500 Consultants	10,079.28	
7000 Legal	61.25	
7100 Marketing/Communication	5.49	
7150 Meals	114.87	
7400 Office Supplies	3,990.90	
7600 Registrations	1,490.00	
7900 Travel (grant covered)	1,513.20	
7910 Travel (non-grant covered)	3,013.84	
8010 Wages:Salaries	12,396.46	
QuickBooks Payments Fees	74.75	
TOTAL	**$65,209.94**	**$65,209.94**

Local Option Sales Tax

353

Town of Century

(Place Holder)

28

This is a Place Holder for the Town of Century.

Funding Amount:

$55,000

Solid Waste Management Fund 401

Keep Pensacola Beautiful

29

February 23, 2024

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, April 1, 2024.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, April 1, 2024

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- X Submit a fully completed Agency Funding Request Application
- X Submit a copy of your organization's current W-9
- X Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status
- X Submit a copy of your organization's 2022 or 2023 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2021 tax return along with explanation for late filing.
- X Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: __Keep Pensacola Beautiful, Inc._____

Agency Address: __3500 Barrancas Avenue, Pensacola, FL 32507_____

_____

Program Name for which funding is being requested: Keep Pensacola Beautiful County Assistance Program_____

Amount Requested: $_182,403_____

Program Contact: ___Charles Bare_____

Contact Email: _ceo@keeppensacolabeautiful.org_____ Contact Phone: (850) 375-0051

25-Word Description of Program: __Keep Pensacola Beautiful provides a variety of sanitation/education-related services to Escambia County which includes but is not limited to roadside litter removal._____

How many years has your organization been providing services in the County? __45_____

How many years has your organization received funding from the County? __23+_____

Explain how receiving funds from the County would have a significant impact on your organization: __These funds allow Keep Pensacola Beautiful to perform vital services that directly tie-in to our non-profit mission and have environmental, economic and social benefits for the citizens of Escambia County._____

_____

_____

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: ___$100,000_____

Briefly discuss how last year's funds were used? _Keep Pensacola Beautiful staff provided roadside litter removal services, assisted in neighborhood cleanups across the county, supported a court-ordered community service work program, provided community members with an Adopt-A-Spot program, recycled used ink cartridges, conducted educational programs and was available to support the county CRA cleanups and code enforcement with citation mitigation as needed._____

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? _At the time of this application, Keep Pensacola Beautiful has removed 18,375 pounds of roadside litter, supported a court-ordered community service program with 64 hours worked, provided an Adopt-A-Spot program to community members who have picked up nearly 4,000 pounds of trash and put in nearly 300 volunteer labor hours and created a Youth Advocacy Council.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? _Keep Pensacola Beautiful will continue to provide high-quality litter removal services and the behind-the-scenes work that goes into supporting these efforts. These services include roadside litter removal services, a community Adopt-A-Spot program focused primarily on litter in county parks, single-use plastic bag recycling, and CRA and Code Enforcement assistance as needed. We will also expand our Youth Advocacy Council to ensure all Escambia High Schools have the resources they need to conduct cleanups and service in their communities and launch an Envirothon program that will give local students the ability to compete on a local and state level.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: __Many of the services we provide, even if not completed by Keep Pensacola Beautiful, would still be the responsibility of the county to ensure a clean, healthy community_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area: Keep Pensacola Beautiful works regularly with Escambia County Parks and Recreation, the City of Pensacola Parks and Recreation, Ocean Hour and other area non-profits, companies and organizations to carry out mission-related activities.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. Keep Pensacola Beautiful has a depth of experience providing these services and possesses all the infrastructure and resources to effectively carry out the assigned tasks. Keep Pensacola Beautiful has a vested interest in a beautiful community and wants to see these activities efficiently and effectively carried out year after year.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 76 %
- Percentage for direct programming costs: 24 %

If Escambia County funding can only fund a portion of your request, how will you offset the difference? Keep Pensacola Beautiful will have to eliminate any services that are unfunded.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: Some funding can be applied as a match for a grant from the Florida Department of Transportation. FDOT requires a dollar-for-dollar match.
Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. Keep Pensacola Beautiful requests funding for our other events

and annual programming, but there is no overlap for these particular services as these are unique to Escambia County. KPB does receive funds from other non-profit agencies but not for these specific program costs. In the current FY, we received $5,000 from the Surfing's Evolution and Preservation Foundation, $1,500 from the Lewis Bear Foundation, $2,500 from Keep America Beautiful and a grant of $15,000 from the Florida Department of Transportation.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY22	FY23	FY24 (in progress)	% Change
1. Pounds of roadside litter removed	17,525	31,852	22,896	58%
2. Total active Adopt-A-Spot groups	42	45	51	13% 23 to 24
3. Pounds of litter removed by Adopt-A-Spot groups	8,104	2,997	2,996	0% 23 to 24

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY25
1. Number of pounds of litter removed from County roadsides	45,000
2. Number of active Adopt-A-Spot Groups	60
3. Number of pounds of litter removed from public spaces by Adopt-A-Spot Groups	500

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families

successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY24
1. Number of pounds of litter removed from County roadsides for the previous year (partial year)	19,200
2. Number of active Adopt-A-Spot Groups	51
3. Number of pounds of litter removed from public spaces by Adopt-A-Spot groups (partial year)	3,176

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$	$	$
County Funding/Direct Contribution	$ 86,000	$ 100,000	$ 182,403
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$ 86,000	$ 100,000	$ 182,403
	$	$	$
	$	$	$

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.)

N/A

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item.

N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023	Current Budget Year FY 2024	Proposed Budget Year FY 2025
Total Number of Staff			
Salaries and Wages	$ 65,929.83	$75,236	$137,810
Employee Benefits	$ 0	$ 0	0
Professional Services	$ 1,301.91	$ 2400	$ 3,647
Contractual Services	$ 0	$	$
Travel Expenses	$ 0	$	$ 1,600
Rentals and Leases	$ 7,164.00	$ 7164.00	$ 9,564
Communication	$ 0	$	$
Postage and Freight	$ 0	$	$
Repair and Maintenance	$ 0	$	$
Printing and Binding	$ 0	$	$ 1,000
Marketing and Promotion	$ 0	$	$
Fuel	$ 3,152.23	$9,000	$ 12,172
Supplies	$ 5,601.15	$ 1200	$ 6,260
Event Expenses	$ 0	$	$
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 2.924.26	$ 5,000	$10,350
Total Expenses	$ 86,073.38	$100,000	$182,403
Net Income - (Revenue minus Expense)	$ 0 (KPB is reimbursement based only. There is no net income.)	$ 0 (KPB is reimburseme nt based only. There is no net income.)	$ 0 (KPB is reimbursemen t based only. There is no net income.)

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

___N/A_____

(b) Please explain any request listed in the "Other Expenses" line item. __1) Worker's Compensation for % staff works on roadside litter: $3,000 2) Liability Insurance for % staff works on roadside litter 3) Vehicle and trailer insurance for % vehicles used for roadside litter: $3,900. 4) New trailer for roadside litter collection: $2,500.

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? __FY_____
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements.___The income and expenses tables are based on the program Keep Pensacola Beautiful County Assistance Program, but our financials are for the entire organization._____
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? __N/A_____
4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Charles Bare	Chief Executive Officer	$62,700
Matthew Newberry	Director of Services	$21/hr
Jay Bankston, II	Services Crew Member	$18/hr

Michael Greene	Services Crew Member	$18/hr
Will Blake	Services Crew Member	$17/hr

5. Please provide the total amount of cash and investments on hand. ___$77,000_____
6. Does your organization charge fees for services? If so, provide a list of fees charged. _No. We do not charge fees for our services.
7. Does your organization require background checks from volunteers and staff? _Yes for staff. No for volunteers._____

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: ___N/A_____

1. What is your agency's Strategic Plan? _____N/A_____
2. How many jobs were created this year over last year by zip code? ____N/A_____
3. What is the net cost per job created? ____N/A_____

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? ____N/A_____
2. Did your agency receive any grants? List the amount and a detailed use of the funds. ___N/A_____

_

3. Was there any increase in membership for the local chambers? N/A

4. What are your agency's statistics on business creation and minority businesses by zip code?

   N/A

5. Can we reduce the taxpayer subsidy?

   N/A

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Charles Bare
Name

Chief Executive Officer 4/1/24
Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Keep Pensacola Beautiful, Inc.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) 501(c)(3) Corporation

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.
3500 Barrancas Avenue

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, FL 32507

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	1	8	6	3	2	3	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** [signature] **Date** 3/19/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

IRS Department of the Treasury
Internal Revenue Service
Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0255877233
Feb. 13, 2020 LTR 4168C 0
59-1863230 000000 00
00018510
BODC: TE

KEEP PENSACOLA BEAUTIFUL INC
9 W BLOUNT ST
PENSACOLA FL 32501

014407

Employer ID number: 59-1863230
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Feb. 06, 2020, about your tax-exempt status.

We issued you a determination letter in December, 1979, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

LifeCycle Tax Advisors

2475 E Nine Mile Road Suite B
Pensacola, FL 32514
Admin@LifeCycleWealthManagement.com
Phone: (850)465-3075 | Fax: (850)407-7834

February 14, 2024

Keep Pensacola Beautiful Inc
3500 Barrancas Ave
Pensacola, FL 32507

Keep Pensacola Beautiful Inc:

Enclosed is the 2022 federal return for a tax-exempt organization, prepared for Keep Pensacola Beautiful Inc from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (850)465-3075.

Sincerely,

Justin Gates
LifeCycle Tax Advisors

LifeCycle Tax Advisors

2475 E Nine Mile Road Suite B
Pensacola, FL 32514
Admin@LifeCycleWealthManagement.com
Phone: (850)465-3075 | Fax: (850)407-7834

February 14, 2024

Keep Pensacola Beautiful Inc
3500 Barrancas Ave
Pensacola, FL 32507

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (850)465-3075.

Sincerely,

Justin Gates
LifeCycle Tax Advisors

2022 Filing Instructions
KEEP PENSACOLA BEAUTIFUL INC
Tax year ending 09-30-2023

Form filed:

Form 990 and supplemental forms and schedules

Filing method:

The return will be e-filed once the signed and dated Form 8879-TE has been received by this office. Do not mail the return to the IRS.

Due date:

02-15-2024

The return reflects neither a refund nor a balance due.

Please note:

The Taxpayer First Act requires tax-exempt organizations to electronically file all information returns in the 990 series and related forms for tax years beginning after July 1, 2019. Mailing these returns is no longer allowed.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 10-01 , 2022, and ending 09-30 , 2023

B Check if applicable:
- ☐ Address change
- ☒ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: KEEP PENSACOLA BEAUTIFUL INC
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 3500 BARRANCAS AVE
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: PENSACOLA, FL 32507

D Employer identification number: 59-1863230

E Telephone number: (850)438-1178

G Gross receipts: $ 491,668

F Name and address of principal officer:

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: HTTPS://WWW.KEEPPENSACOLABEAUTIFUL.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1979

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE MISSION OF KEEP PENSACOLA BEAUTIFUL INC IS TO WORK STRATEGICALLY WITH COMMUNITY PARTNERS TO EDUCATE AND ADVOCATE, IMPLEMENTING PROGRAMS THAT ADVANCE THE ENVIRONMENTAL QUALITY AND BEAUTY OF OUR COMMUNITY, TODAY AND FOR FUTURE GENERATIONS.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	20
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	25
6	Total number of volunteers (estimate if necessary)	6	1,520
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	(770)
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	62,094	178,221
9	Program service revenue (Part VIII, line 2g)	304,151	312,102
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	(11,958)	(644)
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		1,989
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	354,287	491,668

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	262,282	230,551
16a	Professional fundraising fees (Part IX, column (A), line 11e)	26,396	0
b	Total fundraising expenses (Part IX, column (D), line 25) 44,639		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	114,136	158,507
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	402,814	389,058
19	Revenue less expenses. Subtract line 18 from line 12	(48,527)	102,610

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	110,115	217,165
21	Total liabilities (Part X, line 26)	8,942	13,382
22	Net assets or fund balances. Subtract line 21 from line 20	101,173	203,783

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

ALEXIS ALLEN
Signature of officer

02-12-2024
Date

ALEXIS ALLEN, TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Justin Gates	Justin Gates	02-14-2024		P01882642

Firm's name: LifeCycle Tax Advisors
Firm's EIN:
Firm's address: 2475 E Nine Mile Road Suite B, Pensacola FL 32514
Phone no.: 850-465-3075

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2022)

EEA

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☒

1 Briefly describe the organization's mission:

THE MISSION OF KEEP PENSACOLA BEAUTIFUL INC IS TO WORK STRATEGICALLY WITH COMMUNITY PARTNERS TO EDUCATE AND ADVOCATE, IMPLEMENTING PROGRAMS THAT ADVANCE THE ENVIRONMENTAL QUALITY AND BEAUTY OF OUR COMMUNITY, TODAY AND FOR FUTURE GENERATIONS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ **156,017** including grants of $) (Revenue $ **186,348**)

WEEKLY PARK CLEAN-UP & LITTER BARREL MAINTENANCE FOR ESCAMBIA COUNTY.

4b (Code:) (Expenses $ **89,936** including grants of $) (Revenue $ **89,936**)

ROADSIDE LITTER CLEANUP FOR ESCAMBIA COUNTY. ADMINISTRATION OF COMMUNITY SERVICES WORK PROGRAM AND ADOPT A SPOT PROGRAM.

4c (Code:) (Expenses $ **28,821** including grants of $) (Revenue $ **34,424**)

THE CLEAN TEAM. CLEANUPS FOR COMMUNITY EVENTS.

4d Other program services (Describe on Schedule O.)

(Expenses $ **1,168** including grants of $) (Revenue $ **1,395**)

4e Total program service expenses **275,942**

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	**1**	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	**2**	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	**3**		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	**4**		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III.*	**5**		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	**6**		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	**7**		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	**8**		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	**9**		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	**10**		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	**11a**	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	**11b**	X	
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	**11c**		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	**11d**		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	**11e**	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	**11f**		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	**12a**		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	**12b**		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**13**		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	**14a**		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	**14b**		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	**15**		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	**16**		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* See instructions	**17**		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	**18**		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	**19**		X
20 a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *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 or any of these persons? *If "Yes," complete Schedule L, Part II*	**26**		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	**28a**		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	**28b**		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	**28c**		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	**33**		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **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**	**0**		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	**1b**	**0**		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		**1c**	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	25		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		**4a**		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		**7a**		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		**7c**		
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		**8**		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		**9b**		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		**17**		

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	20		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	20		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . .	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **Florida**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

X Own website X 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.

ALEXIS ALLEN (850)438-1178, 3500 BARRANCAS AVE, PENSACOLA, FL 32507

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BROOK DISALVO DIRECTOR	1.00	X						0	0	0
(2) AARON BERCOVITCH DIRECTOR	1.00	X						0	0	0
(3) RACHEL SHEFFIELD DIRECTOR	1.00	X						0	0	0
(4) RACHEL VELASQUEZ DIRECTOR	1.00	X						0	0	0
(5) SEAN MULLINS DIRECTOR	1.00	X						0	0	0
(6) FRED GUNTHER DIRECTOR	1.00	X						0	0	0
(7) LOGAN SILVA DIRECTOR	1.00	X						0	0	0
(8) AIDAN WITT DIRECTOR	1.00	X						0	0	0
(9) AIMEE DUMAS DIRECTOR	1.00	X						0	0	0
(10)SHELBY TUTOR DIRECTOR	1.00	X						0	0	0
(11)SEPTEMBER DYE DIRECTOR	1.00	X						0	0	0
(12)CAIA BRIDGEFORD PAST PRESIDENT	1.00	X						0	0	0
(13)LAUREN GLASS KREUGER DIRECTOR	1.00	X						0	0	0
(14)LOREN LAZEAR DIRECTOR	1.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)THOMAS LEEMON DIRECTOR	1.00	X						0	0	0
(16)SIERRA HOBBS DIRECTOR	1.00	X						0	0	0
(17)DAVID PRICE PRESIDENT	1.00			X				0	0	0
(18)MICHELLE OLLIFF PAST PRESIDENT	1.00			X				0	0	0
(19)KEELY FERRARA VICE PRESIDENT	1.00			X				0	0	0
(20)ALEXIS ALLEN TREASURER	1.00			X				0	0	0
(21)CRYSTAL WILSON SECRETARY	1.00			X				0	0	0
(22)										
(23)										
(24)										
(25)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization **0**

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	1,691			
	c	Fundraising events	1c	13,977			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	103,820			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	58,733			
	g	Noncash contributions included in lines 1a-1f	1g	$			
	h	**Total.** Add lines 1a-1f			178,221		
Program Service Revenue			Business Code				
	2a	ESCAMBIA COUNTY PARKS &	562000		186,347	186,347	
	b	ESCAMBIA COUNTY ALLOCAT	562000		89,936	89,936	
	c	ADOPT A SPOT	562000		826	826	
	d	CLEAN TEAM	562000		34,424	34,424	
	e	COMMUNITY SERVICE REGIS	562000		494	494	
	f	All other program service revenue	562000		75	75	
	g	**Total.** Add lines 2a-2f			312,102		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	7a	(795)	151		
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c	(795)	151		
	d	Net gain or (loss)			(644)	151	(795)
	8a	Gross income from fundraising events (not including $ 13,977 of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities, See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less: cost of goods sold	10b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a	REFUNDS	561499		1,964	1,964	
	b	OTHER INCOME	561499		25		25
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d			1,989		
	12	**Total revenue.** See instructions			491,668	314,217	(770) 0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	52,064	20,825	10,413	20,826
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	160,277	160,277		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	18,210	18,210		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	2,600		2,600	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	3,742	240	3,502	
13 Office expenses	2,625	65	2,560	
14 Information technology	19,310	753	18,490	67
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	17,629		17,629	
23 Insurance	31,900	29,122	2,778	
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 AUTO EXPENSES	13,829	13,815	14	
b PROGRAM EXPENSES	2,003	2,003		
c WASTE DISPOSAL	13,456	13,456		
d SUPPLIES	20,278	8,183	60	12,035
e All other expenses	31,135	8,993	10,431	11,711
25 **Total functional expenses.** Add lines 1 through 24e	389,058	275,942	68,477	44,639
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		16,794	1	56,235
	2	Savings and temporary cash investments		8,335	2	3,306
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		32,969	4	21,248
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		2,267	8	
	9	Prepaid expenses and deferred charges		11,733	9	832
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 157,150			
	b	Less: accumulated depreciation	10b 34,663	23,415	10c	122,487
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11		13,852	12	13,057
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		750	15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		110,115	16	217,165
Liabilities	17	Accounts payable and accrued expenses			17	3,713
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		8,942	25	9,669
	26	**Total liabilities.** Add lines 17 through 25		8,942	26	13,382
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		101,173	27	203,783
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		101,173	32	203,783
	33	Total liabilities and net assets/fund balances		110,115	33	217,165

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	491,668
2	Total expenses (must equal Part IX, column (A), line 25)	2	389,058
3	Revenue less expenses. Subtract line 2 from line 1	3	102,610
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	101,173
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	203,783

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
KEEP PENSACOLA BEAUTIFUL INC	59-1863230

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	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	132,560	27,250	114,313	52,787	164,244	491,154
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	132,560	27,250	114,313	52,787	164,244	491,154
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)						118,942
6 **Public support.** Subtract line 5 from line 4.						372,212

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	132,560	27,250	114,313	52,787	164,244	491,154
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						491,154

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	75.78 %
15	Public support percentage from 2021 Schedule A, Part II, line 14	15	99.44 %

16a **33 1/3% support test - 2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☒

b **33 1/3% support test - 2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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 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 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 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions)****.*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

			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 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
KEEP PENSACOLA BEAUTIFUL INC

Employer identification number
59-1863230

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(**3**) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
KEEP PENSACOLA BEAUTIFUL INC

Employer identification number
59-1863230

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	COX COMMUNICATIONS 3405 MCLEMORE DRIVE PENSACOLA FL 32514	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	RON JON SURF SHOP 3850 S BANANA RIVER BLVD COCOA BEACH FL 32931	$ 6,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	SURFING EVALUTION & PRESERVATION CO 3850 S BANANA RIVER BLVD COCOA BEACH FL 32931	$ 12,237	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	SPIRIT AIRLINES CHARITABLE FOUND 2800 EXECUTIVE WAY MIRAMAR FL 33025	$ 20,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	IMPACT 100 PO BOX 13304 PENSACOLA FL 32591	$ 103,820	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

KEEP PENSACOLA BEAUTIFUL INC

Employer identification number

59-1863230

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange program
- **e** ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII . . . ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment _____ %
- **b** Permanent endowment _____ %
- **c** Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	**3a(i)**		
(ii) Related organizations	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	**157,150**		**34,663**	**122,487**
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				**122,487**

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) **ANNUITY**	**13,057**	**COST**
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)*	**13,057**	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)*		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) **CREDIT CARD**	**9,669**
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	**9,669**

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			**1**	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	**2a**			
b	Donated services and use of facilities	**2b**			
c	Recoveries of prior year grants	**2c**			
d	Other (Describe in Part XIII.)	**2d**			
e	Add lines **2a** through **2d**			**2e**	
3	Subtract line **2e** from line **1**			**3**	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			**5**	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			**1**	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	**2a**			
b	Prior year adjustments	**2b**			
c	Other losses	**2c**			
d	Other (Describe in Part XIII.)	**2d**			
e	Add lines **2a** through **2d**			**2e**	
3	Subtract line **2e** from line **1**			**3**	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**			
b	Other (Describe in Part XIII.)	**4b**			
c	Add lines **4a** and **4b**			**4c**	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			**5**	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

KEEP PENSACOLA BEAUTIFUL INC

Employer identification number

59-1863230

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.

Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ **Yes** ☐ **No**

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ **Yes** ☐ **No**

b If "Yes," explain: _____

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

KEEP PENSACOLA BEAUTIFUL INC

Employer identification number

59-1863230

01. Form 990 governing body review (Part VI, line 11)

FORM 990 IS REVIEWED BY THE FINANCE COMMITTEE, AND PRESENTED TO THE BOARD OF DIRECTORS FOR FINAL REVIEW.

02. Conflict of interest policy compliance (Part VI, line 12c)

THE EXECUTIVE DIRECTOR COMPLETES A CONFLICT OF INTEREST FORM AND SUBMITS IT TO THE BOARD OF DIRECTORS TO REVIEW AND DETERMINE THE ACTION TO BE TAKEN. THE CONFLICT OF INTEREST POLICY IS REVIEWED ANNUALLY BY THE BOARD OF DIRECTORS AND CHANGES ARE REPORTED IMMEDIATELY TO ALL RESPONSIBLE PARTIES.

03. CEO, executive director, top management comp (Part VI, line 15a)

EXECUTIVE COMMITTEE MEETS TO DISCUSS AND DETERMINE THE COMPENSATION FOR THE EXECUTIVE DIRECTOR. THE COMPENSATION IS THEN PRESENTED TO THE BOARD FOR APPROVAL.

04. Other officer or key employee compensation (Part VI, line 15b

N/A

05. Governing documents, etc, available to public (Part VI, line 19)

THE 990 IS AVAILABLE ON WEBSITE AND OTHER VARIOUS SITES.

06. Part III, response or note to any other line in Part III

COMMUNITY BEAUTIFICATION AND NEIGHBORHOOD IMPROVEMENT INNITIATIVES

ROADSIDE LITTER REMOVAL, COMMUNITY ASSISTANCE, RECYCLING RESOURCES

Name of the organization
KEEP PENSACOLA BEAUTIFUL INC

Employer identification number
59-1863230

SUSTAINABILITY EDUCATION

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Management & General

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

KEEP PENSACOLA BEAUTIFUL INC

Social security number/EIN

59-1863230

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	UTV	07292019	15,300		100.00			15,300	7	SL MQ	14.286	9,851	2,186	12,037	2,186
2	UTV POLARIS	05102021	11,068		100.00			11,068	7	SL HY	14.286	3,162	1,581	4,743	1,581
3	SURFACE BOOK 3 FOR BU	10202020	2,257		100.00			2,257	5	SL HY	20	903	451	1,354	451
4	TRAILER	03201996	850		100.00			850	5		0	850		850	
5	TRAILER	09051996	830		100.00			830	5		0	830		830	
6	TRAILER	10132011	1,468		100.00			1,468	5		0	1,468		1,468	
7	NEW TRAILER	07022015	938		100.00			938	5		0	938		938	
10	2020 RAM 1500	11252022	52,843		100.00			52,843	5	SL HY	10		5,284	5,284	5,284
11	2022 RAM PROMASTER VA	11252022	36,706		100.00			36,706	5	SL HY	10		3,671	3,671	3,671
12	2020 CHEVROLET SILVER	09182023	34,890		100.00			34,890	5	SL HY	10		3,489	3,489	3,489
	Assets Sold/Abandoned														
8	SILVERADO TRUCK	03282014	28,691		100.00			28,691	5		0	28,691		28,691	
9	2008 TOYOTA TUNDRA	11222021	9,673		100.00			9,673	5	SL HY	20	967	967	1,934	967
	Totals		195,514					195,514				47,660	17,629	65,289	17,629

Land Amount
Net Depreciable Cost 195,514

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus 17,629

ST ADJ:

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
KEEP PENSACOLA BEAUTIFUL INC	FORM 990 - 1	59-1863230

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	5,185

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property Statement #567						12,444
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	17,629
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to *www.irs.gov/Form4797* for instructions and the latest information.

OMB No. 1545-0184

2022

Attachment Sequence No. **27**

Name(s) shown on return: **KEEP PENSACOLA BEAUTIFUL INC**

Identifying number: **59-1863230**

1a	Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	**1a**	
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	**1b**	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	**1c**	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2008 TOYOTA TUNDRA	11-22-2021	11-25-2022	3,000	1,934	9,673	(4,739)

3	Gain, if any, from Form 4684, line 39	**3**	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	**4**	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	**5**	
6	Gain, if any, from line 32, from other than casualty or theft	**6**	0
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	**7**	(4,739)
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	**8**	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	**9**	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	**11**	(4,739)
12	Gain, if any, from line 7 or amount from line 8, if applicable	**12**	
13	Gain, if any, from line 31	**13**	4,890
14	Net gain or (loss) from Form 4684, lines 31 and 38a	**14**	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	**15**	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	**16**	
17	Combine lines 10 through 16	**17**	151
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	**18a**	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	**18b**	

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 **(a)** Description of section 1245, 1250, 1252, 1254, or 1255 property:	**(b)** Date acquired (mo., day, yr.)	**(c)** Date sold (mo., day, yr.)
A SILVERADO TRUCK	03-28-2014	09-18-2023
B		
C		
D		

	These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (**Note:** *See line 1a before completing.)*	20	4,890			
21	Cost or other basis plus expense of sale	21	28,691			
22	Depreciation (or depletion) allowed or allowable	22	28,691			
23	Adjusted basis. Subtract line 22 from line 21	23	0			
24	Total gain. Subtract line 23 from line 20	24	4,890			
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a	28,691			
b	Enter the **smaller** of line 24 or 25a	25b	4,890			
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c	Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e				
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g				
27	**If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage. See instructions	27b				
c	Enter the **smaller** of line 24 or 27b	27c				
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b	Enter the **smaller** of line 24 or 28a	28b				
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b	Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	4,890
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	4,890
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	0

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation. See instructions	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Statement of Program Service Accomplishments	2022 PG01
Name(s) as shown on return	Your Social Security Number
KEEP PENSACOLA BEAUTIFUL INC	59-1863230

FORM 990-PART III(A)

Statement #4

Statement of Service Accomplishment

PROGRAM SERVICE CODE	
PROGRAM SERVICE EXPENSES	**$1168**
GRANTS AND ALLOCATIONS INCLUDED IN ABOVE EXPENSE	**$0**
PROGRAM SERVICES REVENUE	**$1395**

EXPLANATION

ALL OTHER PROGRAM SERVICES

Name(s) as shown on return: KEEP PENSACOLA BEAUTIFUL INC

Tax ID Number: 59-1863230

FORM 4562 - LINE 19B

Statement #567

BASIS	RP	CV	METHOD	DEDUCTION
52,843	5	HY	SL	5,284
36,706	5	HY	SL	3,671
34,890	5	HY	SL	3,489
TOTAL				**12,444**

Name(s) as shown on return: KEEP PENSACOLA BEAUTIFUL INC

FEIN: 59-1863230

PROGRAMS

Description	Amount
LICENSE AND REGISTRATIONS	$ 338
PRINTING	1,083
CONTRACT LABOR	977
EVENT EXPENSES	135
PAYMENT PROCESSING	3
EQUIPMENT RENTAL	727
DUES AND SUBSCRIPTIONS	400
JOB ADVERTISING	218
MEALS	251
PARKING	3
PAYROLL FEES	2,019
PROFESSIONAL FEES	9
REPAIRS	1,542
UNIFORMS	1,288
Total:	**$ 8,993**

Description	Amount
DUES AND SUBSCRIPTIONS	$ 574
BANK FEES	302
JOB ADVERTISING	52
FOOD/DRINKS	129
LICENSE AND REGISTRATION	224
PARKING	2
PAYMENT PROCESSING	593
RENTS	7,680
REPAIRS	41
TRAVEL	22
UTILITIES	812
Total:	**$ 10,431**

Description	Amount
EVENTS	$ 4,237
LICENSE AND REGISTRATION	75
MEALS	90
REPAIRS	6,271
VOLONTEER EXPENSES	1,038
Total:	**$ 11,711**

Keep Pensacola Beautiful, Inc.

Statement of Financial Position

As of September 30, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Hancock 4118 - Operating	49,259.03
Hancock 4134 - Savings	3,305.88
Hancock 6603 - Endowment	1,050.43
Hancock 7098 - Building Fund	5,224.22
Petty Cash	701.00
Total Bank Accounts	**$59,540.56**
Accounts Receivable	
Accounts Receivable	21,247.96
Total Accounts Receivable	**$21,247.96**
Total Current Assets	**$80,788.52**
Fixed Assets	
Accumulated Depreciation	-39,232.72
Office Equipment	2,257.49
Tools & Equipment	26,367.67
Trailers	4,086.00
Vehicles	124,438.63
Total Fixed Assets	**$117,917.07**
Other Assets	
Investment - Annuity	13,057.14
Prepaid Software	832.61
Total Other Assets	**$13,889.75**
TOTAL ASSETS	**$212,595.34**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	3,712.26
Total Accounts Payable	**$3,712.26**
Credit Cards	
The First Bank #3788	9,668.55
Total Credit Cards	**$9,668.55**
Total Current Liabilities	**$13,380.81**
Total Liabilities	**$13,380.81**
Equity	
*Unrestricted Net Assets	101,174.02
Net Revenue	98,040.51
Total Equity	**$199,214.53**
TOTAL LIABILITIES AND EQUITY	**$212,595.34**

Keep Pensacola Beautiful, Inc.

Statement of Activity by Class

October 2022 - September 2023

	ADMINISTRATIVE	FUNDRAISING	PROGRAMS	TOTAL
Revenue				
Donations		42,008.23		$42,008.23
Fundraising Event Revenue				$0.00
Communi-Tee Cup Revenue		4,427.23		$4,427.23
Communi-Tee Cup Sponsorships		9,400.00		$9,400.00
Pieces Adrift Sponsorships		150.00		$150.00
Total Fundraising Event Revenue		**13,977.23**		**$13,977.23**
Grants		103,820.00		$103,820.00
Memberships		1,690.81		$1,690.81
Programs				$0.00
Adopt a Spot			826.39	$826.39
Clean Team			34,424.20	$34,424.20
Community Service Registration			493.17	$493.17
Esc Co Parks & Rec Contract			186,347.50	$186,347.50
Escambia County Allocation			89,935.94	$89,935.94
KPB Youth Advisory Council			75.00	$75.00
Total Programs			**312,102.20**	**$312,102.20**
Sponsorships		16,725.00		$16,725.00
Total Revenue	**$0.00**	**$178,221.27**	**$312,102.20**	**$490,323.47**
GROSS PROFIT	**$0.00**	**$178,221.27**	**$312,102.20**	**$490,323.47**
Expenditures				
Accounting Expense	2,600.00			$2,600.00
Adopt a Spot Expense			2,002.98	$2,002.98
Advertisting & Marketing	3,501.70		240.00	$3,741.70
Auto Expenses - Fuel	14.00		13,814.70	$13,828.70
Bank Fees	302.00			$302.00
Contract Labor			976.50	$976.50
Depreciation Expense			21,553.81	$21,553.81
Dues & Subscriptions	573.76		400.00	$973.76
Equipment Expenses			726.88	$726.88
Event Expenses			100.00	$100.00
Event - Food & Beverages		344.65	34.86	$379.51
Event - Other Direct Expenses		3,092.18		$3,092.18
Event - Rent/ Facility Costs		800.00		$800.00
Total Event Expenses		**4,236.83**	**134.86**	**$4,371.69**
Insurance	2,778.28		29,121.66	$31,899.94
IT & Software Expense	18,490.45	67.14	752.87	$19,310.46
Job Advertising	52.04		217.61	$269.65
License & Registration	223.78	75.50	337.80	$637.08
Meals & Entertainment	128.65	90.25	250.88	$469.78
Office Expense	2,448.95		64.77	$2,513.72
Office Supplies	110.67			$110.67

Keep Pensacola Beautiful, Inc.

Statement of Activity by Class

October 2022 - September 2023

	ADMINISTRATIVE	FUNDRAISING	PROGRAMS	TOTAL
Parking Fees	1.66		3.50	$5.16
Payment Processing Fees	593.25		3.25	$596.50
Payroll Expenses			0.00	$0.00
Management Wages			52,063.94	$52,063.94
Payroll Processing Fees			2,018.85	$2,018.85
Payroll Taxes			18,210.35	$18,210.35
Payroll Wages			160,277.20	$160,277.20
Total Payroll Expenses			**232,570.34**	**$232,570.34**
Printing Expense			1,083.50	$1,083.50
Professional Fees			10.75	$10.75
Rent Expense	7,680.00			$7,680.00
Repair & Maintenance	41.33	6,270.95	1,541.53	$7,853.81
Supplies & Materials	60.49	12,037.54	8,179.38	$20,277.41
Travel Expense	22.00			$22.00
Uniform Expense			1,288.06	$1,288.06
Utilities Expense	811.78			$811.78
Volunteer Expenses		1,038.49		$1,038.49
Waste Disposal Expenses			13,455.64	$13,455.64
Total Expenditures	**$40,434.79**	**$23,816.70**	**$328,731.27**	**$392,982.76**
NET OPERATING REVENUE	**$ -40,434.79**	**$154,404.57**	**$ -16,629.07**	**$97,340.71**
Other Revenue				
Gain/ Loss on Asset Sale			-494.43	$ -494.43
Gain/ Loss on Investments		-795.13		$ -795.13
Interest Income	0.12			$0.12
Other Income	25.00			$25.00
Refunds	827.00		1,137.24	$1,964.24
Total Other Revenue	**$852.12**	**$ -795.13**	**$642.81**	**$699.80**
NET OTHER REVENUE	**$852.12**	**$ -795.13**	**$642.81**	**$699.80**
NET REVENUE	**$ -39,582.67**	**$153,609.44**	**$ -15,986.26**	**$98,040.51**

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
Hancock 4118 - Operating								
Beginning Balance								16,793.50
10/03/2022	Check	DM	No	Qgive			$205.62	16,587.88
10/04/2022	Check	DM	No	Gusto			$113.50	16,474.38
10/04/2022	Deposit		No		Deposit	$1,384.00		17,858.38
10/05/2022	Deposit		No	Square Inc	Deposit	$33.62		17,892.00
10/05/2022	Deposit		No	Stripe	Deposit	$148.92		18,040.92
10/05/2022	Check	DM	No	ICW Group			$707.67	17,333.25
10/06/2022	Check	DM	No	Gusto			$6,470.00	10,863.25
10/06/2022	Deposit		No	Stripe	Deposit	$44.67		10,907.92
10/06/2022	Check	DM	No	Gusto			$1,778.01	9,129.91
10/06/2022	Check	DM	No	Jetty IOT			$597.00	8,532.91
10/10/2022	Deposit		No	Escambia County Parks and Recreation	Deposit	$27,573.00		36,105.91
10/11/2022	Deposit		No	Stripe	Deposit	$9.21		36,115.12
10/12/2022	Check	50826	No	Philadelphia Insurance Companies			$745.70	35,369.42
10/13/2022	Check	DM	No	United Healthcare			$354.03	35,015.39
10/13/2022	Check	DM	No	Avidia Bank			$15.00	35,000.39
10/13/2022	Check	50828	No	Supreme Paper Supplies LLC			$440.60	34,559.79
10/14/2022	Check	50831	No	PTAC			$200.00	34,359.79
10/14/2022	Deposit		No			$925.00		35,284.79
10/14/2022	Deposit		No	Stripe	Deposit	$39.71		35,324.50
10/17/2022	Check	DM	No	Lifecycle Tax and Wealth Management			$325.00	34,999.50
10/17/2022	Check	825	No	Pensacola Sign & Graphics, Inc			$289.30	34,710.20
10/17/2022	Check	824	No	Pensacola Sign & Graphics, Inc			$336.60	34,373.60
10/17/2022	Check	50829	No	Pensacola Sign & Graphics, Inc			$22.50	34,351.10
10/19/2022	Deposit		No	Square Inc	Deposit	$33.62		34,384.72
10/19/2022	Deposit		No	Stripe	Deposit	$59.55		34,444.27
10/19/2022	Deposit		No		Deposit	$2,847.00		37,291.27
10/20/2022	Check	DM	No	Gusto			$1,496.82	35,794.45
10/20/2022	Check	50833	No	Idgroup			$825.89	34,968.56
10/20/2022	Check	50830	No	YourTEK Professionals			$129.99	34,838.57
10/20/2022	Check	DM	No	Gusto			$5,632.58	29,205.99
10/20/2022	Check	50827	No	YourTEK Professionals			$70.35	29,135.64
10/20/2022	Check	2021	No	Florida Dept of State			$52.50	29,083.14
10/21/2022	Check	DM	No	The First Credit Card			$2,000.00	27,083.14
10/21/2022	Deposit		No	Stripe	Deposit	$33.98		27,117.12
10/24/2022	Deposit		No	Stripe	Deposit	$39.71		27,156.83
10/25/2022	Check	DM	No	ICW Group	12 month Auto Policy; expense $200.87 per month		$2,410.50	24,746.33
10/25/2022	Check	DM	No	Cox Communications			$65.54	24,680.79
10/27/2022	Check	DM	No	Intuit			$17.80	24,662.99
10/27/2022	Check	DM	No	Avidia Bank			$15.00	24,647.99
10/30/2022	Check	50832	No	Spikes Printing Co			$90.00	24,557.99
10/31/2022	Deposit		No	The Wingman Foundation	Deposit	$500.00		25,057.99
10/31/2022	Deposit		No		Deposit	$200.00		25,257.99
11/01/2022	Expenditure		No		TAX 104915 GUSTO 110122		$24.72	25,233.27
11/01/2022	Expenditure		No		NET 104911 GUSTO 110122		$149.18	25,084.09
11/01/2022	Deposit		No		221101P2 Square Inc 110122	$33.62		25,117.71
11/01/2022	Deposit		No		TRANSFER STRIPE 110122	$44.67		25,162.38
11/02/2022	Payment		No	Watson Family Foundation		$825.00		25,987.38
11/02/2022	Expenditure		No		FEE 125380 GUSTO 110222		$113.50	25,873.88
11/03/2022	Deposit		No	UWF Historic Trust	DEPOSIT INTUIT 25791715 110322	$0.00		25,873.88
11/03/2022	Expenditure		No		TAX 139469 GUSTO 110322		$1,659.76	24,214.12
11/03/2022	Expenditure		No	Intuit	TRAN FEE INTUIT 05002755 110322		$29.18	24,184.94
11/03/2022	Expenditure		No		NET 139471 GUSTO 110322		$6,122.04	18,062.90
11/04/2022	Expenditure		No	Idgroup	SALE IDGROUP 110422		$825.89	17,237.01
11/04/2022	Expenditure		No	ICW Group	WEB PYMNT ICWGROUPPAYMENT 110422		$707.67	16,529.34
11/07/2022	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722		$597.00	15,932.34
11/07/2022	Deposit		No		B3KPKSHI3Y FACEBOOK PAYMENT 110722	$35.00		15,967.34
11/08/2022	Deposit		No		TRANSFER STRIPE 110822	$19.84		15,987.18
11/09/2022	Payment		No	Mahogany Mills Boat Ramp		$715.00		16,702.18
11/09/2022	Expenditure		No		INS. PREM. COLONIAL LIFE 110922		$120.94	16,581.24
11/09/2022	Expenditure		No		INS. PREM. COLONIAL LIFE 110922		$120.94	16,460.30

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
11/09/2022	Payment		No	Perdido River Boat Ramp		$176.00		16,636.30
11/09/2022	Deposit		No		TRANSFER STRIPE 110922	$19.13		16,655.43
11/09/2022	Deposit		No		221109P2 Square Inc 110922	$38.45		16,693.88
11/09/2022	Check	50834	No	Supreme Paper Supplies LLC	DDA CHECK 0000050834		$485.25	16,208.63
11/10/2022	Expenditure		No	Avidia Bank	SETL AVIDIA BANK 111022		$15.00	16,193.63
11/10/2022	Check	50838	No	Greater Pensacola Chamber	DDA CHECK 0000050838		$345.00	15,848.63
11/10/2022	Expenditure		No		EDI PAYMTS UNITED HEALTHCAR 111022 022314004616806CTX		$354.03	15,494.60
11/15/2022	Check	50835	No		DDA CHECK 0000050835		$129.99	15,364.61
11/15/2022	Check	50836	No		DDA CHECK 0000050836		$70.35	15,294.26
11/15/2022	Check	50837	No	YourTEK Professionals	DDA CHECK 0000050837		$103.41	15,190.85
11/16/2022	Payment		No	Escambia County Allocation		$3,862.56		19,053.41
11/16/2022	Deposit		No	Bridget Kelly	TRANSFER STRIPE 111622	$4.96		19,058.37
11/16/2022	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 111622		$325.00	18,733.37
11/16/2022	Payment		No	Escambia County Allocation		$8,333.33		27,066.70
11/16/2022	Deposit		No	Exxon Mobil	EDI PAYMNT EXXONMOBIL0195 111622 022320005978700CTX	$1,000.00		28,066.70
11/17/2022	Deposit		No	Paul Landskroener	TRANSFER STRIPE 111722	$24.81		28,091.51
11/17/2022	Expenditure		No		TAX 397494 GUSTO 111722		$1,880.74	26,210.77
11/17/2022	Expenditure		No		NET 397492 GUSTO 111722		$7,322.85	18,887.92
11/21/2022	Journal Entry	22-18	No		Credit Card Payment: WEB PYMT CARDMEMBER SERV 112122		$2,000.00	16,887.92
11/21/2022	Deposit		No	Marilyn Oberhausen	TRANSFER STRIPE 112122	$23.97		16,911.89
11/21/2022	Deposit		No	Amazon Smile	AmazonSmil AMZNQYL2MH6E 112122	$44.53		16,956.42
11/23/2022	Check	50840	No	Supreme Paper Supplies LLC	DDA CHECK 0000050840		$407.70	16,548.72
11/23/2022	Deposit		No	Alejandro Leon	TRANSFER STRIPE 112322	$43.78		16,592.50
11/23/2022	Expenditure		No	Idgroup	SALE IDGROUP 112322		$19.99	16,572.51
11/25/2022	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 112522		$60.99	16,511.52
11/25/2022	Expenditure		No	Avidia Bank	SETL AVIDIA BANK 112522		$15.00	16,496.52
11/28/2022	Deposit		No	Alexis Allen	TRANSFER STRIPE 112822	$9.92		16,506.44
11/29/2022	Deposit		No		DEPOSIT	$50.00		16,556.44
11/30/2022	Payment		No	Escambia County Parks and Recreation		$12,680.00		29,236.44
11/30/2022	Payment		No	Innerarity Point Park		$1,719.00		30,955.44
12/01/2022	Expenditure		No		TAX 661564 GUSTO 120122		$1,966.48	28,988.96
12/01/2022	Expenditure		No	Waste Management	INTERNET WASTE MANAGEMENT 120122		$2,854.99	26,133.97
12/01/2022	Expenditure		No		NET 661560 GUSTO 120122		$7,724.10	18,409.87
12/01/2022	Deposit		No		TRANSFER STRIPE 120122	$109.17		18,519.04
12/02/2022	Check	50839	No	Escambia County Waste Services (vendor)	DDA CHECK 0000050839		$472.60	18,046.44
12/02/2022	Expenditure		No	Gusto	FEE 715207 GUSTO 120222		$161.50	17,884.94
12/05/2022	Expenditure		No	Idgroup	SALE IDGROUP 120522		$825.88	17,059.06
12/06/2022	Deposit		No		DEPOSIT	$10,840.00		27,899.06
12/06/2022	Check	50845	No	Philadelphia Insurance Companies	DDA CHECK 0000050845		$730.27	27,168.79
12/06/2022	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722		$597.00	26,571.79
12/07/2022	Expenditure		No	ICW Group	WEB PYMNT ICWGROUPPAYMENT 120722		$707.67	25,864.12
12/07/2022	Deposit		No		TRANSFER STRIPE 120722	$19.84		25,883.96
12/07/2022	Deposit		No		221207P2 Square Inc 120722	$33.62		25,917.58
12/08/2022	Check	50843	No		DDA CHECK 0000050843		$70.35	25,847.23
12/08/2022	Deposit		No		TRANSFER STRIPE 120822	$9.21		25,856.44
12/09/2022	Check	50841	No	PTAC	DDA CHECK 0000050841		$140.00	25,716.44
12/09/2022	Deposit		No		TRANSFER STRIPE 120922	$48.89		25,765.33
12/09/2022	Check	50842	No		DDA CHECK 0000050842		$260.60	25,504.73
12/12/2022	Deposit		No		221212P2 Square Inc 121222	$144.60		25,649.33
12/12/2022	Expenditure		No	United Healthcare	EDI PAYMTS UNITED HEALTHCAR 121222 022346002274237CTX		$354.03	25,295.30
12/13/2022	Expenditure		No	Intuit	VERIFYQBW INTUIT 121322		$0.44	25,294.86
12/13/2022	Deposit		No		VERIFYQBW INTUIT 121322	$0.22		25,295.08
12/13/2022	Deposit		No		VERIFYQBW INTUIT 121322	$0.22		25,295.30
12/14/2022	Expenditure		No		CHK ORDERS HARLAND CLARKE 121422		$34.61	25,260.69
12/15/2022	Expenditure		No		NET 929704 GUSTO 121522		$8,800.53	16,460.16
12/15/2022	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 121522		$120.94	16,339.22
12/15/2022	Expenditure		No		TAX 929698 GUSTO 121522		$2,317.18	14,022.04
12/16/2022	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 121622		$325.00	13,697.04
12/16/2022	Deposit		No		TRANSFER STRIPE 121622	$4.96		13,702.00
12/19/2022	Deposit		No		TRANSFER STRIPE 121922	$44.66		13,746.66
12/20/2022	Deposit		No		DEPOSIT	$611.00		14,357.66
12/20/2022	Payment		No	Escambia County Parks and Recreation		$11,931.00		26,288.66
12/20/2022	Payment		No	Innerarity Point Park		$1,623.00		27,911.66

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
12/20/2022	Deposit		No		B3L1F7K40N FACEBOOK PAYMENT 122022	$65.00		27,976.66
12/21/2022	Journal Entry	22-17	No		Credit Card Payment: WEB PYMT CARDMEMBER SERV 122122		$2,500.00	25,476.66
12/21/2022	Deposit		No		TRANSFER STRIPE 122122	$151.50		25,628.16
12/22/2022	Expenditure		No	Avidia Bank	SETL AVIDIA BANK 122222		$15.00	25,613.16
12/27/2022	Check	50848	No	Philadelphia Insurance Companies	DDA CHECK 0000050848		$2,182.14	23,431.02
12/27/2022	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 122722		$60.99	23,370.03
12/27/2022	Transfer		No		OLB XFER TO 4134		$1,000.00	22,370.03
12/28/2022	Deposit		No		TRANSFER STRIPE 122822	$9.92		22,379.95
12/29/2022	Deposit		No		TRANSFER STRIPE 122922	$2,005.55		24,385.50
12/29/2022	Expenditure		No		NET 168434 GUSTO 122922		$6,999.16	17,386.34
12/29/2022	Check	50847	No	Supreme Paper Supplies LLC	DDA CHECK 0000050847		$485.25	16,901.09
12/29/2022	Expenditure		No		TAX 168353 GUSTO 122922		$1,840.62	15,060.47
12/30/2022	Deposit		No		Loren Lazear Donation for the (Bay Area Printing) Step-N-Repeat banner	$1,140.00		16,200.47
12/30/2022	Check	50850	No	Escambia County Waste Services (vendor)	DDA CHECK 0000050850		$48.66	16,151.81
01/01/2023	Expenditure		No				$160.00	15,991.81
01/03/2023	Check	50846	No	Pensacola Sign & Graphics, Inc	DDA CHECK 0000050846		$22.50	15,969.31
01/03/2023	Deposit		No	Stripe	TRANSFER STRIPE 010323	$9.92		15,979.23
01/04/2023	Deposit		No	Stripe	TRANSFER STRIPE 010423	$148.07		16,127.30
01/04/2023	Deposit		No		Donations/ CS Registration	$85.00		16,212.30
01/04/2023	Expenditure		No	ICW Group	WEB PYMNT ICWGROUPPAYMENT 010423		$707.67	15,504.63
01/04/2023	Expenditure		No	Gusto	FEE 317865 GUSTO 010423		$220.99	15,283.64
01/04/2023	Expenditure		No		TAX 317952 GUSTO 010423		$47.23	15,236.41
01/05/2023	Deposit		No		TRANSFER STRIPE 010523	$531.15		15,767.56
01/05/2023	Deposit		No		Mahogany Mills & Perdido Boat Ramp Deposit	$770.00		16,537.56
01/05/2023	Expenditure		No		SETL AVIDIA BANK 010523		$15.00	16,522.56
01/05/2023	Check	50854	No	YourTEK Professionals	DDA CHECK 0000050854		$70.35	16,452.21
01/05/2023	Check	50853	No	YourTEK Professionals	DDA CHECK 0000050853		$129.99	16,322.22
01/06/2023	Deposit		No		Holiday Builders	$507.50		16,829.72
01/06/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722		$597.00	16,232.72
01/09/2023	Deposit		No	Stripe	TRANSFER STRIPE 010923	$79.41		16,312.13
01/10/2023	Check	2022	No		DDA CHECK 0000002022		$248.88	16,063.25
01/10/2023	Deposit		No	Stripe	TRANSFER STRIPE 011023	$9.21		16,072.46
01/10/2023	Expenditure		No	Idgroup	SALE IDGROUP 011023		$19.99	16,052.47
01/11/2023	Check	2024	No	Waste Management	DDA CHECK 0000002024		$883.86	15,168.61
01/11/2023	Deposit		No	Stripe	TRANSFER STRIPE 011123	$158.83		15,327.44
01/11/2023	Expenditure		No	United Healthcare	EDI PAYMTS UNITED HEALTHCAR 011123 023011000059591CTX		$371.00	14,956.44
01/11/2023	Check	50855	No	Supreme Paper Supplies LLC	DDA CHECK 0000050855		$407.70	14,548.74
01/12/2023	Expenditure		No		NET 458708 GUSTO 011223		$7,216.69	7,332.05
01/12/2023	Check	2023	No	Waste Management	DDA CHECK 0000002023		$45.73	7,286.32
01/12/2023	Expenditure		No		TAX 458727 GUSTO 011223		$2,002.16	5,284.16
01/12/2023	Journal Entry	22-16	No		Credit Card Payment: PAYMENT THANK YOU INTERNET; 00000;		$1,000.00	4,284.16
01/12/2023	Expenditure		No		INS. PREM. COLONIAL LIFE 011223		$181.41	4,102.75
01/12/2023	Deposit		No			$535.00		4,637.75
01/13/2023	Check	50852	No	FDOT	DDA CHECK 0000050852		$3.50	4,634.25
01/13/2023	Deposit		No	Stripe	TRANSFER STRIPE 011323	$87.09		4,721.34
01/13/2023	Expenditure		No	Aris Insurance	Non Profit Management Liability Coverage Parts 01/23/2023 01/23/2024		$787.36	3,933.98
01/17/2023	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 011723		$325.00	3,608.98
01/17/2023	Deposit		No	Stripe	TRANSFER STRIPE 011723	$54.59		3,663.57
01/17/2023	Check	50851	No	Spikes Printing Co	DDA CHECK 0000050851		$90.00	3,573.57
01/17/2023	Check	50856	No	Pensacola Sign & Graphics, Inc	DDA CHECK 0000050856		$91.44	3,482.13
01/18/2023	Deposit		No	Stripe	TRANSFER STRIPE 011823	$29.78		3,511.91
01/18/2023	Deposit		No			$1,095.10		4,607.01
01/19/2023	Expenditure		No		SETL AVIDIA BANK 011923		$6.25	4,600.76
01/19/2023	Deposit		No	Stripe	TRANSFER STRIPE 011923	$372.92		4,973.68
01/20/2023	Deposit		No		County Payment	$20,940.85		25,914.53
01/20/2023	Deposit		No		TRANSFER STRIPE 012023	$505.05		26,419.58
01/23/2023	Deposit		No	Square Inc	230123P2 Square Inc 012323	$6.72		26,426.30
01/23/2023	Deposit		No	Stripe	TRANSFER STRIPE 012323	$99.28		26,525.58
01/23/2023	Check	50849	No	Spikes Printing Co	DDA CHECK 0000050849		$72.50	26,453.08
01/23/2023	Journal Entry	22-24	No		Credit Card Payment: PAYMENT THANK YOU INTERNET; 00000;		$3,000.00	23,453.08
01/23/2023	Journal Entry	22-25	No		Credit Card Payment: PAYMENT THANK YOU WEB AUTOMTC; 00000;		$3,000.00	20,453.08
01/23/2023	Deposit		No			$2,090.00		22,543.08
01/23/2023	Transfer		No		OLB XFER FROM 4118		$1,000.00	21,543.08
01/24/2023	Deposit		No	Stripe	TRANSFER STRIPE 012423	$123.25		21,666.33

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
01/25/2023	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 012523		$60.99	21,605.34
01/25/2023	Deposit		No	Stripe	TRANSFER STRIPE 012523	$69.48		21,674.82
01/26/2023	Expenditure		No		TAX 719044 GUSTO 012623		$2,209.27	19,465.55
01/26/2023	Expenditure		No		NET 719045 GUSTO 012623		$7,782.64	11,682.91
01/26/2023	Deposit		No	Stripe	TRANSFER STRIPE 012623	$59.56		11,742.47
01/30/2023	Expenditure		No		NET 785768 GUSTO 013023		$343.88	11,398.59
01/30/2023	Expenditure		No		TAX 785704 GUSTO 013023		$68.11	11,330.48
01/30/2023	Deposit		No	Stripe	TRANSFER STRIPE 013023	$43.78		11,374.26
01/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE		$18.00	11,356.26
01/31/2023	Expenditure		No	HI Touch Business Services	Branded Table Cloths		$295.00	11,061.26
01/31/2023	Deposit		No		TRANSFER STRIPE 013123	$144.60		11,205.86
02/01/2023	Deposit		No	Stripe	TRANSFER STRIPE 020123	$99.28		11,305.14
02/01/2023	Check	50861	No	Philadelphia Insurance Companies	DDA CHECK 0000050861		$1,348.27	9,956.87
02/02/2023	Expenditure		No		SETL AVIDIA BANK 020223		$6.25	9,950.62
02/02/2023	Deposit		No		County Payment	$13,986.50		23,937.12
02/02/2023	Check	50859	No	Escambia County Waste Services (vendor)	DDA CHECK 0000050859		$38.60	23,898.52
02/03/2023	Deposit		No	Stripe	TRANSFER STRIPE 020323	$198.56		24,097.08
02/06/2023	Check	50862	No	Pensacola Sign & Graphics, Inc	DDA CHECK 0000050862		$121.00	23,976.08
02/06/2023	Deposit		No	Stripe	TRANSFER STRIPE 020623	$168.75		24,144.83
02/06/2023	Expenditure		No	ICW Group	WEB PYMNT ICWGROUPPAYMENT 020623		$707.67	23,437.16
02/06/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722		$597.00	22,840.16
02/06/2023	Expenditure		No	Gusto	FEE 953610 GUSTO 020623		$220.99	22,619.17
02/06/2023	Check	50858	No	Pensacola Sign & Graphics, Inc	DDA CHECK 0000050858		$98.50	22,520.67
02/07/2023	Deposit		No	Stripe	TRANSFER STRIPE 020723	$9.92		22,530.59
02/08/2023	Deposit		No	Stripe	TRANSFER STRIPE 020823	$173.71		22,704.30
02/08/2023	Check	50863	No	YourTEK Professionals	DDA CHECK 0000050863		$129.99	22,574.31
02/08/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 020823		$120.94	22,453.37
02/08/2023	Check	50857	No	YourTEK Professionals	DDA CHECK 0000050857		$70.35	22,383.02
02/08/2023	Deposit		No	Paradise Bingo		$200.00		22,583.02
02/09/2023	Expenditure		No	Gusto	NET 014837 GUSTO 020923		$7,915.66	14,667.36
02/09/2023	Expenditure		No	Gusto	TAX 014783 GUSTO 020923		$2,241.67	12,425.69
02/09/2023	Expenditure		No	Waste Management	INTERNET WASTE MANAGEMENT 020923		$1,111.86	11,313.83
02/09/2023	Deposit		No	Stripe	TRANSFER STRIPE 020923	$429.98		11,743.81
02/10/2023	Deposit		No	Amazon Smile	AmazonSmil AMZNO260EZ5Y 021023	$77.42		11,821.23
02/10/2023	Expenditure		No	United Healthcare	EDI PAYMTS UNITED HEALTHCAR 021023 023041007858616CTX		$371.00	11,450.23
02/10/2023	Expenditure		No		NET 065057 GUSTO 021023		$1,292.72	10,157.51
02/10/2023	Check	50864	No	FDOT	DDA CHECK 0000050864		$6.00	10,151.51
02/10/2023	Deposit		No	Square Inc	230210P2 Square Inc 021023	$449.75		10,601.26
02/10/2023	Deposit		No	Stripe	TRANSFER STRIPE 021023	$158.84		10,760.10
02/10/2023	Expenditure		No		TAX 065018 GUSTO 021023		$362.88	10,397.22
02/13/2023	Deposit		No	Stripe	TRANSFER STRIPE 021323	$173.72		10,570.94
02/13/2023	Check	2026	No	Div. of Alcoholic Beverages and Tabacco	DDA CHECK 0000002026		$25.00	10,545.94
02/13/2023	Check	2025	No	Div. of Alcoholic Beverages and Tabacco	DDA CHECK 0000002025		$25.00	10,520.94
02/14/2023	Deposit		No	Stripe	TRANSFER STRIPE 021423	$43.90		10,564.84
02/14/2023	Check	50860	No	Spikes Printing Co	DDA CHECK 0000050860		$24.00	10,540.84
02/15/2023	Deposit		No			$14,979.00		25,519.84
02/15/2023	Deposit		No			$17,154.59		42,674.43
02/15/2023	Deposit		No			$898.00		43,572.43
02/15/2023	Check	50866	No	Supreme Paper Supplies LLC	DDA CHECK 0000050866		$407.70	43,164.73
02/16/2023	Journal Entry	22-23	No		Credit Card Payment: INTERNET PAYMENT THANK YOU INTERNET; 00000;		$2,000.00	41,164.73
02/16/2023	Deposit		No	Stripe	TRANSFER STRIPE 021623	$4.96		41,169.69
02/16/2023	Expenditure		No		SETL AVIDIA BANK 021623		$6.25	41,163.44
02/16/2023	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 021623		$325.00	40,838.44
02/17/2023	Deposit		No	Stripe	TRANSFER STRIPE 021723	$24.81		40,863.25
02/18/2023	Bill Payment (Check)	Check 50868	No	Pensacola Sign & Graphics, Inc			$329.16	40,534.09
02/20/2023	Check	50867	No	Escambia County Waste Services (vendor)	DDA CHECK 0000050867		$47.54	40,486.55
02/21/2023	Deposit		No	United Way of the National Capital Area		$169.94		40,656.49
02/21/2023	Deposit		No	Paradise Bingo		$200.00		40,856.49
02/21/2023	Deposit		No	YourTEK Professionals, Inc.		$300.00		41,156.49

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
02/21/2023	Deposit		No	Apex Shows and Events		$224.59		41,381.08
02/21/2023	Deposit		No	Pensacola Sports		$1,000.00		42,381.08
02/21/2023	Journal Entry	22-22	No		Credit Card Payment: PAYMENT THANK YOU WEB AUTOMTC; 00000;		$3,000.00	39,381.08
02/21/2023	Deposit		No	Apex Shows and Events		$1,202.00		40,583.08
02/21/2023	Deposit		No	United Way of the National Capital Area		$147.24		40,730.32
02/21/2023	Deposit		No	Legal Services of North Florida, Inc	Duplicate Deposit - bank error	$546.00		41,276.32
02/21/2023	Deposit		No	Stripe	TRANSFER STRIPE 022123	$44.67		41,320.99
02/22/2023	Expenditure		No		SETL AVIDIA BANK 022223		$3.12	41,317.87
02/23/2023	Check	2030	No	The Lewis Bear Company			$1,609.16	39,708.71
02/23/2023	Expenditure		No	Gusto	NET 280651 GUSTO 022323		$8,480.80	31,227.91
02/23/2023	Expenditure		No	Christie Sachse	CND 280760 GUSTO 022323		$22.50	31,205.41
02/23/2023	Expenditure		No	Gusto	TAX 280653 GUSTO 022323		$2,482.32	28,723.09
02/23/2023	Expenditure		No	Gusto	TAX 280664 GUSTO 022323		$112.05	28,611.04
02/23/2023	Expenditure		No	Gusto	NET 280647 GUSTO 022323		$200.00	28,411.04
02/23/2023	Deposit		No			$841.50		29,252.54
02/23/2023	Deposit		No	Apex Shows and Events		$3,060.79		32,313.33
02/24/2023	Expenditure		No	Legal Services of North Florida, Inc	Duplicate Deposit - bank error		$546.00	31,767.33
02/24/2023	Expenditure		No	Hancock Whitney Bank	RETURN DEPOSIT ITEM FE		$9.00	31,758.33
02/24/2023	Deposit		No	Morgan Stanley - Bob Olliff		$500.00		32,258.33
02/27/2023	Deposit		No	Square Inc	230227P2 Square Inc 022723	$36.15		32,294.48
02/27/2023	Deposit		No	Stripe	TRANSFER STRIPE 022723	$9.92		32,304.40
02/27/2023	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 022723		$60.99	32,243.41
02/28/2023	Deposit		No	Stripe	TRANSFER STRIPE 022823	$114.15		32,357.56
03/01/2023	Deposit		No	Target Corporation c/o CyberGrants, LLC		$65.00		32,422.56
03/01/2023	Expenditure		No		CHK ORDERS HARLAND CLARKE 030123		$12.98	32,409.58
03/01/2023	Check	50865	No	Philadelphia Insurance Companies	DDA CHECK 0000050865		$1,720.43	30,689.15
03/02/2023	Expenditure		No	Gusto	FEE 460566 GUSTO 030223		$232.99	30,456.16
03/02/2023	Deposit		No	Apex Shows and Events		$1,334.00		31,790.16
03/02/2023	Bill Payment (Check)	50870	No	YourTEK Professionals			$200.34	31,589.82
03/02/2023	Bill Payment (Check)	50869	No	Supreme Paper Supplies LLC			$511.10	31,078.72
03/02/2023	Bill Payment (Check)	50871	No	Award Masters Inc			$62.19	31,016.53
03/03/2023	Deposit		No	Square Inc	230303P2 Square Inc 030323	$36.15		31,052.68
03/06/2023	Expenditure		No	Jetty IOT			$597.00	30,455.68
03/06/2023	Deposit		No			$575.00		31,030.68
03/06/2023	Deposit		No	Square Inc	230306P2 Square Inc 030623	$31.07		31,061.75
03/06/2023	Deposit		No	Stripe	TRANSFER STRIPE 030623	$9.92		31,071.67
03/07/2023	Deposit		No	Stripe	TRANSFER STRIPE 030723	$59.55		31,131.22
03/08/2023	Deposit		No	Stripe	TRANSFER STRIPE 030823	$24.80		31,156.02
03/08/2023	Expenditure		No	Gusto	TAX 580156 GUSTO 030823		$219.31	30,936.71
03/08/2023	Expenditure		No	Christie Sachse	CND 580252 GUSTO 030823		$540.00	30,396.71
03/08/2023	Expenditure		No	Gusto	NET 580149 GUSTO 030823		$400.00	29,996.71
03/09/2023	Deposit		No	Rebellaires Inc, Chad Leidner		$524.00		30,520.71
03/09/2023	Deposit		No			$140.00		30,660.71
03/09/2023	Deposit		No	Stripe	TRANSFER STRIPE 030923	$9.92		30,670.63
03/09/2023	Expenditure		No		TAX 591070 GUSTO 030923		$2,203.40	28,467.23
03/09/2023	Expenditure		No		NET 590770 GUSTO 030923		$7,373.50	21,093.73
03/09/2023	Bill Payment (Check)	Check #50872	No	Spikes Printing Co			$523.00	20,570.73
03/09/2023	Deposit		No	Hill-Kelly Jeep Ram		$247.00		20,817.73
03/09/2023	Deposit		No	Karin Garvin Law		$250.00		21,067.73
03/09/2023	Expenditure		No	ICW Group	WEB PYMNT ICWGROUPPAYMENT 030923		$707.67	20,360.06
03/10/2023	Expenditure		No	United Healthcare	EDI PAYMTS UNITED HEALTHCAR 031023 023069005791260CTX		$371.00	19,989.06
03/10/2023	Check	2028	No	Karin Garvin Law	Karin Garvin CTC wine reimbursement		$67.96	19,921.10
03/10/2023	Check	2027	No	Karin Garvin Law	Karin Garvin CTC reimbursement		$74.87	19,846.23
03/13/2023	Deposit		No	Square Inc	230313P2 Square Inc 031323	$0.87		19,847.10
03/13/2023	Deposit		No	Stripe	TRANSFER STRIPE 031323	$24.80		19,871.90
03/14/2023	Bill Payment (Check)	Check #50878	No	HI Touch Business Services			$928.80	18,943.10
03/14/2023	Bill Payment (Check)	Check #50879	No	Supreme Paper Supplies LLC			$511.10	18,432.00
03/14/2023	Bill Payment (Check)	50878	No	Express Oil Change			$68.99	18,363.01

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
03/15/2023	Deposit		No	Tom & Sandra Mosher		$25.00		18,388.01
03/15/2023	Payment	EFT	No	Escambia County Allocation		$14,602.32		32,990.33
03/15/2023	Expenditure	8408662-2643-3	No	Waste Management			$883.86	32,106.47
03/15/2023	Deposit		No	Donna F Cahill		$50.00		32,156.47
03/15/2023	Deposit		No	Ron Jon Worldwide, Inc		$6,000.00		38,156.47
03/16/2023	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 031623		$325.00	37,831.47
03/16/2023	Deposit		No	Stripe	TRANSFER STRIPE 031623	$4.96		37,836.43
03/16/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 031623		$120.94	37,715.49
03/17/2023	Deposit		No	Stripe Payment	TRANSFER STRIPE 031723	$24.81		37,740.30
03/17/2023	Expenditure	EFT	No	Godaddy.com			$42.34	37,697.96
03/17/2023	Deposit		No	Target Corporation c/o CyberGrants, LLC		$50.00		37,747.96
03/21/2023	Journal Entry	22-21	No		Credit Card Payment: WEB PYMT CARDMEMBER SERV 032123		$3,000.00	34,747.96
03/21/2023	Bill Payment (Check)	Check #50877	No	Escambia County Waste Services (vendor)			$186.97	34,560.99
03/22/2023	Expenditure		No	Gusto	NET 874477 GUSTO 032223		$400.00	34,160.99
03/22/2023	Expenditure		No	Gusto	TAX 870309 GUSTO 032223		$212.09	33,948.90
03/22/2023	Expenditure		No	Gusto	CND 874572 GUSTO 032223		$247.50	33,701.40
03/22/2023	Deposit		No			$748.00		34,449.40
03/23/2023	Deposit		No	Wilson, Harrell, Farrington, Ford, Wilson, Spain, & Parsons, PA		$150.00		34,599.40
03/23/2023	Expenditure		No	Gusto	NET 884590 GUSTO 032323		$5,168.85	29,430.55
03/23/2023	Expenditure		No	Gusto	TAX 884637 GUSTO 032323		$1,405.70	28,024.85
03/23/2023	Expenditure	250000513315	No	ICW Group			$707.67	27,317.18
03/23/2023	Deposit		No	Paradise Bingo		$200.00		27,517.18
03/24/2023	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 032423		$60.99	27,456.19
03/27/2023	Deposit		No	Stripe Payment	TRANSFER STRIPE 032723	$9.92		27,466.11
03/28/2023	Deposit		No			$2,091.20		29,557.31
03/30/2023	Bill Payment (Check)	50877	No	Supreme Paper Supplies LLC			$563.30	28,994.01
03/31/2023	Expenditure		No	Hancock Whitney Bank	RETURN DEPOSIT ITEM FE		$9.00	28,985.01
03/31/2023	Journal Entry	Bounced check	No		to record bounced check		$1,591.20	27,393.81
04/01/2023	Expenditure	8410643-2643-9	No	Waste Management			$883.86	26,509.95
04/03/2023	Deposit		No	Square Inc	230403P2 Square Inc 040323	$33.62		26,543.57
04/03/2023	Expenditure		No	Florida Dept of Revenue	C01 FLA DEPT REVENUE 040323		$5.03	26,538.54
04/04/2023	Payment	67828	No	Pensacola Habitat for Humanity		$270.00		26,808.54
04/04/2023	Deposit		No	4469 MH Charitable Group Inc Irrv Trus		$910.35		27,718.89
04/05/2023	Deposit		No			$12,738.00		40,456.89
04/05/2023	Expenditure		No	Gusto	CND 176474 GUSTO 040523		$112.50	40,344.39
04/05/2023	Expenditure		No	Gusto	TAX 176388 GUSTO 040523		$212.09	40,132.30
04/05/2023	Expenditure		No	Gusto	NET 176391 GUSTO 040523		$400.00	39,732.30
04/05/2023	Deposit		No	Stripe Payment	TRANSFER STRIPE 040523	$19.84		39,752.14
04/06/2023	Expenditure		No	Gusto	NET 190557 GUSTO 040623		$7,257.29	32,494.85
04/06/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.		$10.00	32,484.85
04/06/2023	Expenditure		No	Gusto	TAX 190150 GUSTO 040623		$2,356.97	30,127.88
04/06/2023	Deposit		No	Vegan Food Fest	System-recorded deposit for QuickBooks Payments	$1,738.00		31,865.88
04/06/2023	Deposit		No		TRANSFER STRIPE 040623	$24.80		31,890.68
04/06/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722		$597.00	31,293.68
04/07/2023	Deposit		No	Gusto	Correction by Gusto	$20.02		31,313.70
04/07/2023	Deposit		No		230407P2 Square Inc 040723	$482.35		31,796.05
04/11/2023	Deposit		No		TRANSFER STRIPE 041123	$9.92		31,805.97
04/11/2023	Expenditure	2004670505	No	Philadelphia Insurance Companies			$886.63	30,919.34
04/11/2023	Expenditure	960695	No	Supreme Paper Supplies LLC			$287.49	30,631.85
04/11/2023	Expenditure		No	Escambia County Waste Services (vendor)			$156.92	30,474.93
04/12/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 041223		$87.08	30,387.85
04/12/2023	Deposit		No		TRANSFER STRIPE 041223	$24.80		30,412.65
04/12/2023	Expenditure		No	Florida Dept of Revenue	overpayment from amended quarterly sales tax return, will be credit for future returns		$5.03	30,407.62
04/12/2023	Expenditure		No	Gusto	FEE 341452 GUSTO 041223		$147.00	30,260.62
04/14/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.		$0.40	30,260.22
04/14/2023	Deposit		No	Paradise Bingo		$200.00		30,460.22
04/14/2023	Deposit		No	Powerful Women of the Gulf	System-recorded deposit for QuickBooks Payments	$40.00		30,500.22

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
				Coast				
04/17/2023	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 041723		$325.00	30,175.22
04/18/2023	Deposit		No		TRANSFER STRIPE 041823	$4.96		30,180.18
04/19/2023	Deposit		No		TRANSFER STRIPE 041923	$24.81		30,204.99
04/20/2023	Expenditure		No	Gusto	NET 531479 GUSTO 042023		$6,579.16	23,625.83
04/20/2023	Expenditure		No	Gusto	TAX 531492 GUSTO 042023		$2,077.44	21,548.39
04/21/2023	Journal Entry	22-20	No		Credit Card Payment: PAYMENT THANK YOU WEB AUTOMTC; 00000;		$3,000.00	18,548.39
04/25/2023	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 042523		$60.99	18,487.40
04/26/2023	Deposit		No	Vegan Food Fest	System-recorded deposit for QuickBooks Payments	$1,600.20		20,087.60
04/26/2023	Deposit		No		TRANSFER STRIPE 042623	$9.92		20,097.52
04/26/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.		$13.76	20,083.76
04/28/2023	Payment	8689	No	Pensacola Jazz Festival		$1,692.00		21,775.76
05/01/2023	Deposit		No	Stripe	TRANSFER STRIPE 050123	$49.63		21,825.39
05/01/2023	Expenditure	322578	No	Pensacola Sign & Graphics, Inc			$22.50	21,802.89
05/02/2023	Deposit		No	Stripe	TRANSFER STRIPE 050223	$9.92		21,812.81
05/02/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.		$9.00	21,803.81
05/02/2023	Deposit		No	Amazon Smile	AmazonSmil AMZNRAXD6969 050223	$29.42		21,833.23
05/02/2023	Deposit		No	Apex Shows and Events	System-recorded deposit for QuickBooks Payments	$900.00		22,733.23
05/03/2023	Expenditure		No	Gusto	FEE 832923 GUSTO 050323		$147.00	22,586.23
05/03/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC			$376.21	22,210.02
05/04/2023	Deposit		No	Stripe	TRANSFER STRIPE 050423	$9.92		22,219.94
05/04/2023	Payment		No	Escambia County Allocation		$6,163.40		28,383.34
05/04/2023	Payment		No	Innerarity Point Park		$2,101.00		30,484.34
05/04/2023	Expenditure		No	Gusto	NET 846279 GUSTO 050423		$7,128.51	23,355.83
05/04/2023	Payment		No	Escambia County Parks and Recreation		$13,014.00		36,369.83
05/04/2023	Payment	121451	No	United Way of the National Capital Area		$123.56		36,493.39
05/04/2023	Expenditure		No	Gusto	TAX 846285 GUSTO 050423		$2,260.76	34,232.63
05/05/2023	Deposit		No	Stripe	TRANSFER STRIPE 050523	$9.92		34,242.55
05/08/2023	Payment	18100509952	No	The Blackbaud Giving Fund		$125.00		34,367.55
05/08/2023	Deposit		No	Stripe	TRANSFER STRIPE 050823	$9.92		34,377.47
05/08/2023	Payment		No	Paradise Bingo		$200.00		34,577.47
05/08/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722		$597.00	33,980.47
05/08/2023	Payment		No	Innerarity Point Park		$2,101.00		36,081.47
05/08/2023	Payment		No	Paradise Bingo		$200.00		36,281.47
05/09/2023	Bill Payment (Check)		No	YourTEK Professionals			$207.32	36,074.15
05/10/2023	Payment		No	Perdido River Boat Ramp		$198.00		36,272.15
05/10/2023	Deposit		No	Stripe	TRANSFER STRIPE 051023	$9.92		36,282.07
05/10/2023	Payment		No	Perdido River Boat Ramp		$176.00		36,458.07
05/10/2023	Payment		No	Mahogany Mills Boat Ramp		$1,001.00		37,459.07
05/10/2023	Payment		No	Mahogany Mills Boat Ramp		$715.00		38,174.07
05/11/2023	Deposit		No	Stripe	TRANSFER STRIPE 051123	$14.88		38,188.95
05/13/2023	Payment	18327	No	Big Brothers Big Sisters of NWFL		$984.00		39,172.95
05/15/2023	Deposit		No	Stripe	TRANSFER STRIPE 051523	$34.74		39,207.69
05/15/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 051523		$87.08	39,120.61
05/15/2023	Expenditure	964689	No	Supreme Paper Supplies LLC			$407.70	38,712.91
05/16/2023	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 051623		$325.00	38,387.91
05/17/2023	Deposit		No	Stripe	TRANSFER STRIPE 051723	$29.77		38,417.68
05/17/2023	Expenditure		No	Waste Management	INTERNET WASTE MANAGEMENT 051723		$1,221.86	37,195.82
05/18/2023	Expenditure	2161	No	Christian Cass	Mr. Cass called to complain about not being called regarding CS work. He was belligerent and rude. Issued a refund check and asked him not to come back. Handwrote check from checkbook, check #2161		$35.00	37,160.82
05/18/2023	Expenditure		No	Gusto	NET 145677 GUSTO 051823		$6,312.96	30,847.86
05/18/2023	Expenditure		No	Gusto	TAX 145679 GUSTO 051823		$1,950.54	28,897.32
05/18/2023	Deposit		No	Amazon Smile	AmazonSmil AMZNABTLNH8J 051823	$58.29		28,955.61
05/18/2023	Expenditure	2162	No	Dewberry	Issued refund check to Dewberry because they were not able to place sign where Madison told them they could. Could not find a suitable replacement. Handwrote check #2162. Also returned Dewberry sign to them.		$40.00	28,915.61
05/18/2023	Expenditure		No	Stripe	TRANSFER STRIPE 051823		$18.04	28,897.57
05/19/2023	Payment	995001	No	Tall Ships America c/o The		$3,524.00		32,421.57

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
				Marketing Bar				
05/22/2023	Expenditure		No	Cox Communications	we are in a long term contract with cox that requires us to pay $60.99 per month through the end of 2023.		$60.99	32,360.58
05/22/2023	Journal Entry	22-19	No		Credit Card Payment: WEB PYMT CARDMEMBER SERV 052223		$3,000.00	29,360.58
05/24/2023	Payment		No	Escambia County Allocation		$6,569.68		35,930.26
05/25/2023	Deposit		No	Stripe	TRANSFER STRIPE 052523	$9.92		35,940.18
05/26/2023	Check	50885	No	Escambia County Waste Services (vendor)	DDA CHECK 0000050885		$96.40	35,843.78
05/31/2023	Expenditure		No	Florida Department of Agriculture and Consumer Services			$75.50	35,768.28
06/01/2023	Expenditure		No	Gusto	TAX 449991 GUSTO 060123		$2,158.39	33,609.89
06/01/2023	Expenditure		No	Gusto	NET 450058 GUSTO 060123		$6,350.31	27,259.58
06/01/2023	Expenditure	2163	No	Jordan Goon			$742.50	26,517.08
06/02/2023	Deposit		No	Stripe	TRANSFER STRIPE 060223	$34.74		26,551.82
06/02/2023	Payment		No	Escambia County Parks and Recreation		$13,506.00		40,057.82
06/06/2023	Deposit		No	Stripe	TRANSFER STRIPE 060623	$9.92		40,067.74
06/06/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722		$597.00	39,470.74
06/06/2023	Expenditure		No	Gusto	FEE 555505 GUSTO 060623		$147.00	39,323.74
06/07/2023	Deposit		No	Stripe	TRANSFER STRIPE 060723	$8.80		39,332.54
06/07/2023	Payment		No	Mike Marshall		$1,474.00		40,806.54
06/07/2023	Payment		No	Brown Barge Middle School		$1,000.00		41,806.54
06/08/2023	Payment		No	Escambia County Allocation		$7,872.95		49,679.49
06/09/2023	Deposit		No		TRANSFER STRIPE 060923	$9.92		49,689.41
06/09/2023	Payment	1455	No	Paradise Bingo		$200.00		49,889.41
06/13/2023	Deposit		No		TRANSFER STRIPE 061323	$14.88		49,904.29
06/14/2023	Bill Payment (Check)		No	Colonial Life			$105.48	49,798.81
06/14/2023	Bill Payment (Check)		No	Waste Management			$116.57	49,682.24
06/15/2023	Expenditure		No	Gusto	NET 746578 GUSTO 061523		$6,088.81	43,593.43
06/15/2023	Expenditure		No	Escambia County Waste Services (vendor)			$227.29	43,366.14
06/15/2023	Expenditure		No	Gusto	TAX 746602 GUSTO 061523		$2,169.91	41,196.23
06/15/2023	Check	2164	No	Florida Dept of State	Name change Our Corner to KPB		$35.00	41,161.23
06/15/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC			$379.90	40,781.33
06/16/2023	Deposit		No		TRANSFER STRIPE 061623	$4.96		40,786.29
06/17/2023	Expenditure	2165	No	Jordan Goon			$843.61	39,942.68
06/20/2023	Journal Entry	22-18	No		Credit Card Payment: INTERNET PAYMENT THANK YOU INTERNET; 00000;		$1,000.00	38,942.68
06/21/2023	Journal Entry	22-17	No		Credit Card Payment: WEB PYMT CARDMEMBER SERV 062123		$3,000.00	35,942.68
06/21/2023	Deposit		No		TRANSFER STRIPE 062123	$44.67		35,987.35
06/22/2023	Deposit		No		TRANSFER STRIPE 062223	$54.59		36,041.94
06/22/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC			$379.90	35,662.04
06/22/2023	Check		No	CIMA			$380.80	35,281.24
06/23/2023	Payment		No	Mahogany Mills Boat Ramp		$929.50		36,210.74
06/23/2023	Payment		No	Perdido River Boat Ramp		$198.00		36,408.74
06/27/2023	Deposit		No		TRANSFER STRIPE 062723	$9.92		36,418.66
06/29/2023	Expenditure	2166	No	Scott Lunsford - Escambia County Tax Collector			$312.80	36,105.86
06/29/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.		$9.20	36,096.66
06/29/2023	Expenditure		No	Gusto	NET 988623 GUSTO 062923		$7,919.63	28,177.03
06/29/2023	Expenditure		No	Gusto	TAX 988655 GUSTO 062923		$2,457.16	25,719.87
06/29/2023	Deposit		No	The Watson Family Foundation, Inc	System-recorded deposit for QuickBooks Payments	$920.00		26,639.87
06/30/2023	Deposit		No		TRANSFER STRIPE 063023	$9.92		26,649.79
07/05/2023	Deposit		No		TRANSFER STRIPE 070523	$992.85		27,642.64
07/06/2023	Bill Payment (Check)		No	Jetty IOT			$597.00	27,045.64
07/06/2023	Deposit		No		TRANSFER STRIPE 070623	$9.92		27,055.56
07/06/2023	Payment		No	Escambia County Parks and Recreation		$14,435.00		41,490.56
07/06/2023	Deposit		No		Facebook Fundraiser for Father’s Day	$24.00		41,514.56
07/06/2023	Expenditure		No	Gusto	FEE 179791 GUSTO 070623		$135.00	41,379.56
07/06/2023	Payment		No	Innerarity Point Park		$2,101.00		43,480.56
07/06/2023	Payment		No	Target Corporation c/o		$50.00		43,530.56

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
				CyberGrants, LLC				
07/07/2023	Deposit		No		TRANSFER STRIPE 070723	$9.92		43,540.48
07/11/2023	Deposit		No		TRANSFER STRIPE 071123	$9.92		43,550.40
07/12/2023	Deposit		No		TRANSFER STRIPE 071223	$14.88		43,565.28
07/13/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC			$379.90	43,185.38
07/13/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 071323		$185.82	42,999.56
07/13/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC			$478.77	42,520.79
07/13/2023	Expenditure		No	Gusto	TAX 349916 GUSTO 071323		$2,072.85	40,447.94
07/13/2023	Expenditure		No	Gusto	NET 349923 GUSTO 071323		$6,611.76	33,836.18
07/14/2023	Deposit		No		TRANSFER STRIPE 071423	$44.67		33,880.85
07/14/2023	Bill Payment (Check)		No	ICW Group			$793.00	33,087.85
07/14/2023	Bill Payment (Check)		No	Waste Management			$443.55	32,644.30
07/18/2023	Deposit		No		TRANSFER STRIPE 071823	$4.96		32,649.26
07/19/2023	Payment		No	Escambia County Parks and Recreation		$13,301.50		45,950.76
07/20/2023	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 072023		$121.98	45,828.78
07/21/2023	Journal Entry	22-16	No		Credit Card Payment: PAYMENT THANK YOU WEB AUTOMTC; 00000;		$3,000.00	42,828.78
07/24/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.		$10.00	42,818.78
07/24/2023	Deposit		No	Pensacola Chamber of Commerce	System-recorded deposit for QuickBooks Payments	$2,107.00		44,925.78
07/24/2023	Payment		No	Paradise Bingo		$200.00		45,125.78
07/26/2023	Payment		No	Escambia County Allocation		$8,142.15		53,267.93
07/26/2023	Deposit		No		TRANSFER STRIPE 072623	$9.92		53,277.85
07/27/2023	Expenditure		No	Gusto	TAX 675187 GUSTO 072723		$1,629.34	51,648.51
07/27/2023	Expenditure		No	Gusto	NET 675111 GUSTO 072723		$5,174.68	46,473.83
07/27/2023	Deposit		No		TRANSFER STRIPE 072723	$4.96		46,478.79
08/01/2023	Expenditure		No		Payment of David Cochran's remaining PTO NET 828274 GUSTO 080123		$684.71	45,794.08
08/01/2023	Payment		No	Target Circle		$1,148.27		46,942.35
08/01/2023	Payment		No	Target Corporation c/o CyberGrants, LLC		$60.00		47,002.35
08/01/2023	Expenditure		No		Final paycheck for hours worked for David Cochran TAX 828221 GUSTO 080123		$184.14	46,818.21
08/02/2023	Deposit		No		ACCTVERIFY INTUIT 080223	$0.21		46,818.42
08/02/2023	Deposit		No		ACCTVERIFY www.virtuous.org 080223	$0.22		46,818.64
08/02/2023	Deposit		No		ACCTVERIFY www.virtuous.org 080223	$0.04		46,818.68
08/02/2023	Deposit		No		ACCTVERIFY INTUIT 080223	$0.11		46,818.79
08/02/2023	Expenditure		No	Virtuous	ACCTVERIFY www.virtuous.org 080223		$0.26	46,818.53
08/02/2023	Expenditure		No	Intuit	ACCTVERIFY INTUIT 080223		$0.32	46,818.21
08/02/2023	Payment		No	Innerarity Point Park		$2,005.50		48,823.71
08/03/2023	Bill Payment (Check)		No	YourTEK Professionals			$49.37	48,774.34
08/03/2023	Bill Payment (Check)		No	Virtuous			$2,497.95	46,276.39
08/04/2023	Bill Payment (Check)		No	ICW Group			$793.52	45,482.87
08/04/2023	Expenditure		No	Gusto	FEE 936686 GUSTO 080423		$196.09	45,286.78
08/07/2023	Payment		No	Target Corporation c/o CyberGrants, LLC		$50.00		45,336.78
08/07/2023	Payment		No	Ronald McDonald House Charities of NWFL		$783.00		46,119.78
08/07/2023	Bill Payment (Check)		No	Escambia County Waste Services (vendor)			$209.24	45,910.54
08/07/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 080723		$597.00	45,313.54
08/08/2023	Bill Payment (Check)		No	Florida Department of Revenue			$50.00	45,263.54
08/09/2023	Deposit		No		Donation via Facebook B3L3HXYEOJ META PAYMENTS IN 080923	$25.00		45,288.54
08/10/2023	Payment		No	Escambia County Allocation		$1,018.86		46,307.40
08/10/2023	Bill Payment (Check)		No	Benjamin Robinson			$250.00	46,057.40
08/10/2023	Payment		No	Paradise Bingo		$200.00		46,257.40
08/11/2023	Expenditure		No	Gusto	NET 065170 GUSTO 081123		$4,634.22	41,623.18
08/11/2023	Expenditure		No	Gusto	TAX 065171 GUSTO 081123		$1,449.11	40,174.07
08/14/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 081423		$36.80	40,137.27
08/15/2023	Bill Payment		No	Waste Management			$666.86	39,470.41

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
	(Check)							
08/21/2023	Credit Card Payment		No		WEB AUTOMTC; 00000;		$3,000.00	36,470.41
08/23/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC			$478.77	35,991.64
08/24/2023	Expenditure		No	Gusto	CND 342247 GUSTO 082423		$54.00	35,937.64
08/24/2023	Deposit		No		TRANSFER STRIPE 082423	$33.68		35,971.32
08/25/2023	Expenditure		No	Gusto	TAX 407785 GUSTO 082523		$1,454.13	34,517.19
08/25/2023	Expenditure		No	Gusto	NET 407784 GUSTO 082523		$4,676.69	29,840.50
08/30/2023	Payment		No	Perdido River Boat Ramp		$132.00		29,972.50
08/30/2023	Payment		No	Innerarity Point Park		$1,241.50		31,214.00
08/30/2023	Payment		No	Mahogany Mills Boat Ramp		$500.50		31,714.50
08/30/2023	Payment		No	Escambia County Parks and Recreation		$8,195.50		39,910.00
08/30/2023	Payment		No	Innerarity Point Park		$2,196.50		42,106.50
08/30/2023	Payment		No	Perdido River Boat Ramp		$176.00		42,282.50
08/30/2023	Payment		No	Mahogany Mills Boat Ramp		$1,072.50		43,355.00
08/30/2023	Payment		No	Escambia County Parks and Recreation		$14,530.00		57,885.00
08/30/2023	Payment		No	Perdido River Boat Ramp		$198.00		58,083.00
08/30/2023	Payment		No	Mahogany Mills Boat Ramp		$858.00		58,941.00
09/01/2023	Bill Payment (Check)		No	Philadelphia Insurance Companies			$4,914.98	54,026.02
09/05/2023	Bill Payment (Check)		No	Escambia County Waste Services (vendor)			$217.93	53,808.09
09/06/2023	Bill Payment (Check)		No	Jetty IOT			$597.00	53,211.09
09/06/2023	Expenditure		No	Gusto	FEE 646489 GUSTO 090623		$183.29	53,027.80
09/06/2023	Bill Payment (Check)		No	ICW Group			$647.56	52,380.24
09/07/2023	Payment		No	The Spirit Airlines Charitable Foundation		$20,000.00		72,380.24
09/07/2023	Payment		No	Surfing Evolution & Preservation Corp		$7,737.00		80,117.24
09/08/2023	Expenditure		No	Gusto	NET 735984 GUSTO 090823		$4,233.03	75,884.21
09/08/2023	Expenditure		No	Gusto	TAX 735818 GUSTO 090823		$1,372.11	74,512.10
09/08/2023	Credit Card Payment		No		WEB PYMT CARDMEMBER SERV 090823		$1,000.00	73,512.10
09/12/2023	Bill Payment (Check)		No	Cox Communications			$60.99	73,451.11
09/12/2023	Bill Payment (Check)		No	YourTEK Professionals			$49.37	73,401.74
09/12/2023	Bill Payment (Check)		No	Cox Communications			$60.99	73,340.75
09/13/2023	Payment		No	United Way of the National Capital Area		$114.56		73,455.31
09/14/2023	Bill Payment (Check)		No	Waste Management			$897.36	72,557.95
09/18/2023	Payment		No	Paradise Bingo		$200.00		72,757.95
09/18/2023	Deposit		No			$0.00		72,757.95
09/18/2023	Expenditure	2020 Chevy Purchase	No	Sandy Sansing Chevrolet	Purchase of 2020 Chevrolet Silverado, KPB portion. Impact 100 paid the remainder.		$18,999.96	53,757.99
09/18/2023	Credit Card Payment		No		INTERNET PAYMENT THANK YOU INTERNET; 00000;		$4,737.00	49,020.99
09/22/2023	Bill Payment (Check)		No	Philadelphia Insurance Companies			$1,154.96	47,866.03
09/22/2023	Expenditure		No	Gusto	NET 079553 GUSTO 092223		$4,228.74	43,637.29
09/22/2023	Expenditure		No	Gusto	TAX 079555 GUSTO 092223		$1,364.05	42,273.24
09/27/2023	Payment		No	Escambia County Parks and Recreation		$4,867.50		47,140.74
09/27/2023	Payment		No	Escambia County Allocation		$3,118.29		50,259.03
09/28/2023	Credit Card Payment		No		WEB PYMT CARDMEMBER SERV 092823		$1,000.00	49,259.03
Total for Hancock 4118 - Operating						**$402,284.63**	**$369,819.10**	
Hancock 4134 - Savings								
Beginning Balance								1,521.88
10/31/2022	Check		No		Service Charge		$18.00	1,503.88
11/30/2022	Expenditure		No		SERVICE CHARGE		$18.00	1,485.88
12/27/2022	Transfer		No		OLB XFER TO 4134	$1,000.00		2,485.88

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
12/30/2022	Expenditure		No		SERVICE CHARGE		$18.00	2,467.88
01/23/2023	Transfer		No		OLB XFER FROM 4118	$1,000.00		3,467.88
01/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE		$18.00	3,449.88
02/28/2023	Expenditure		No		SERVICE CHARGE		$18.00	3,431.88
03/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE		$18.00	3,413.88
04/28/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE		$18.00	3,395.88
05/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE		$18.00	3,377.88
06/30/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE		$18.00	3,359.88
07/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE		$18.00	3,341.88
08/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE		$18.00	3,323.88
09/29/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE		$18.00	3,305.88
Total for Hancock 4134 - Savings						**$2,000.00**	**$216.00**	
Hancock 6603 - Endowment								
Beginning Balance								1,050.31
12/30/2022	Deposit		No	Hancock Whitney Bank	INT EARNED	$0.03		1,050.34
03/31/2023	Deposit		No	Hancock Whitney Bank	INT EARNED	$0.03		1,050.37
06/30/2023	Deposit		No	Hancock Whitney Bank	INT EARNED	$0.03		1,050.40
09/29/2023	Deposit		No		INT EARNED	$0.03		1,050.43
Total for Hancock 6603 - Endowment						**$0.12**		
Hancock 7098 - Building Fund								
Beginning Balance								5,224.22
Total for Hancock 7098 - Building Fund								
Petty Cash								
Beginning Balance								539.00
10/31/2022	Journal Entry	Petty Cash	No			$30.00		569.00
12/15/2022	Journal Entry	Petty Cash	No			$35.00		604.00
01/20/2023	Journal Entry	Tree Hugger Event	No		Tree Hugger Tickets - Cash payment	$68.00		672.00
02/27/2023	Journal Entry	CS	No		Christian Mollette Community Service, cash		$5.00	667.00
03/31/2023	Deposit		No			$34.00		701.00
Total for Petty Cash						**$167.00**	**$5.00**	
Accounts Receivable								
Beginning Balance								32,969.00
10/06/2022	Pledge	540	No	Escambia County Allocation		$3,862.56		36,831.56
10/10/2022	Payment		No	Escambia County Parks and Recreation			$12,086.00	24,745.56
10/10/2022	Payment		No	Escambia County Parks and Recreation			$15,487.00	9,258.56
10/10/2022	Pledge	541	No	Escambia County Allocation		$8,333.33		17,591.89
10/14/2022	Payment		No	Emmanuel Sheppard & Condon			$500.00	17,091.89
10/17/2022	Pledge	572	No	Impact 100		$103,820.00		120,911.89
10/19/2022	Payment	220945	No	Innerarity Point Park			$2,005.50	118,906.39
10/19/2022	Payment	220787	No	Mahogany Mills Boat Ramp			$643.50	118,262.89
10/19/2022	Payment	220787	No	Perdido River Boat Ramp			$198.00	118,064.89
10/20/2022	Pledge	603	No	United Way of the National Capital Area		$147.24		118,212.13
10/20/2022	Payment	120405	No	United Way of the National Capital Area			$147.24	118,064.89
10/25/2022	Pledge	542	No	The Wingman Foundation		$500.00		118,564.89
10/27/2022	Payment		No	The Wingman Foundation			$500.00	118,064.89
10/31/2022	Pledge	546	No	Perdido River Boat Ramp		$176.00		118,240.89
10/31/2022	Pledge	547	No	Pensacola Humane Society		$640.00		118,880.89
10/31/2022	Pledge	545	No	Mahogany Mills Boat Ramp		$715.00		119,595.89
10/31/2022	Pledge	544	No	Innerarity Point Park		$1,719.00		121,314.89
10/31/2022	Pledge	543	No	Escambia County Parks and Recreation		$12,680.00		133,994.89
11/02/2022	Payment		No	Watson Family Foundation			$825.00	133,169.89
11/09/2022	Payment		No	Perdido River Boat Ramp			$176.00	132,993.89
11/09/2022	Payment		No	Mahogany Mills Boat Ramp			$715.00	132,278.89
11/13/2022	Pledge	602	No	Legal Services of North Florida, Inc		$546.00		132,824.89
11/13/2022	Pledge	1006	No	The Marketing Bar		$300.00		133,124.89
11/13/2022	Payment	2146	No	The Marketing Bar			$300.00	132,824.89
11/14/2022	Payment	4483	No	Payne Consulting, Inc			$50.00	132,774.89

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
11/14/2022	Pledge	578	No	Payne Consulting, Inc		$50.00		132,824.89
11/15/2022	Payment	9450	No	The Greater Gulfcoast Arts Festival			$120.00	132,704.89
11/15/2022	Pledge	575	No	The Greater Gulfcoast Arts Festival		$120.00		132,824.89
11/16/2022	Payment		No	Escambia County Allocation			$3,862.56	128,962.33
11/16/2022	Payment		No	Escambia County Allocation			$8,333.33	120,629.00
11/17/2022	Payment	5803	No	Charlotte B Northup			$50.00	120,579.00
11/17/2022	Pledge	576	No	Charlotte B Northup		$50.00		120,629.00
11/18/2022	Pledge	549	No	Morgan Stanley - Bob Olliff		$500.00		121,129.00
11/18/2022	Pledge	550	No	Navy Federal Credit Union, Bill Dagnall		$500.00		121,629.00
11/18/2022	Pledge	548	No	Cox Communications; Cam Johnson		$10,000.00		131,629.00
11/22/2022	Payment	0801907398	No	Navy Federal Credit Union, Bill Dagnall			$500.00	131,129.00
11/25/2022	Journal Entry	Impact 100 Draws 1&2	Yes		Draw Requests 1&2 for 2 Vehicles and 3 vehicle wraps		$92,819.96	38,309.04
11/28/2022	Payment		No	Impact 100				38,309.04
11/30/2022	Pledge	552	No	Perdido River Boat Ramp		$198.00		38,507.04
11/30/2022	Pledge	553	No	Mahogany Mills Boat Ramp		$572.00		39,079.04
11/30/2022	Pledge	555	No	Innerarity Point Park		$1,623.00		40,702.04
11/30/2022	Payment		No	Innerarity Point Park			$1,719.00	38,983.04
11/30/2022	Payment		No	Escambia County Parks and Recreation			$12,680.00	26,303.04
11/30/2022	Pledge	551	No	Escambia County Parks and Recreation		$11,931.00		38,234.04
11/30/2022	Pledge	554	No	Escambia County Allocation		$20,099.35		58,333.39
12/06/2022	Pledge	577	No	Joanne L Bujnoski		$50.00		58,383.39
12/06/2022	Payment		No	Cox Communications; Cam Johnson			$10,000.00	48,383.39
12/06/2022	Payment	4665	No	Joanne L Bujnoski			$50.00	48,333.39
12/12/2022	Pledge	556	No	Pensacola Christmas Parade		$1,790.00		50,123.39
12/13/2022	Payment	17331	No	Hill-Kelly Jeep Ram			$247.00	49,876.39
12/13/2022	Pledge	579	No	Hill-Kelly Jeep Ram		$247.00		50,123.39
12/15/2022	Pledge	557	No	City of Pensacola.		$435.10		50,558.49
12/20/2022	Payment		No	Innerarity Point Park			$1,623.00	48,935.49
12/20/2022	Payment		No	Legal Services of North Florida, Inc			$546.00	48,389.49
12/20/2022	Payment		No	Escambia County Parks and Recreation			$11,931.00	36,458.49
12/30/2022	Payment		No	Pensacola Humane Society			$640.00	35,818.49
12/31/2022	Pledge	560	No	Perdido River Boat Ramp		$198.00		36,016.49
12/31/2022	Pledge	558	No	Escambia County Parks and Recreation		$12,267.50		48,283.99
12/31/2022	Pledge	562	No	Escambia County Allocation		$2,884.59		51,168.58
12/31/2022	Pledge	561	No	Innerarity Point Park		$1,719.00		52,887.58
12/31/2022	Pledge	559	No	Mahogany Mills Boat Ramp		$643.50		53,531.08
01/02/2023	Pledge	580	No	Surfing Evolution & Preservation Corp		$5,000.00		58,531.08
01/02/2023	Payment	5000.00	No	Surfing Evolution & Preservation Corp			$5,000.00	53,531.08
01/05/2023	Payment		No	Perdido River Boat Ramp			$198.00	53,333.08
01/05/2023	Payment		No	Mahogany Mills Boat Ramp			$572.00	52,761.08
01/10/2023	Pledge	601	No	Paradise Bingo		$200.00		52,961.08
01/10/2023	Payment	1264	No	Paradise Bingo			$200.00	52,761.08
01/15/2023	Pledge	591	No	Dr Martin Luther King Jr Commemorative Celebration Commission of Pensacola Inc		$1,850.00		54,611.08
01/15/2023	Payment	1643	No	Dr Martin Luther King Jr Commemorative Celebration Commission of Pensacola Inc			$1,850.00	52,761.08
01/18/2023	Pledge	581	No	Henry Chiropractic PLLC		$150.00		52,911.08
01/18/2023	Payment	150	No	Henry Chiropractic PLLC			$150.00	52,761.08
01/18/2023	Payment	1350544	No	City of Pensacola.			$435.10	52,325.98
01/20/2023	Payment	231588	No	Mahogany Mills Boat Ramp			$643.50	51,682.48
01/20/2023	Payment	231292	No	Escambia County Allocation			$20,099.35	31,583.13
01/20/2023	Payment	231588	No	Perdido River Boat Ramp			$198.00	31,385.13
01/23/2023	Pledge	573	No	Target Corporation c/o CyberGrants, LLC		$50.00		31,435.13

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
01/23/2023	Pledge	564	No	The Beacon		$150.00		31,585.13
01/23/2023	Pledge	596	No	Christina Powers Tax		$150.00		31,735.13
01/23/2023	Pledge	604	No	United Way of the National Capital Area		$169.94		31,905.07
01/23/2023	Payment	1430	No	Pensacola Christmas Parade			$1,790.00	30,115.07
01/23/2023	Payment	355838	No	Target Corporation c/o CyberGrants, LLC			$50.00	30,065.07
01/23/2023	Payment	5172	No	Christina Powers Tax			$150.00	29,915.07
01/23/2023	Payment	121066	No	United Way of the National Capital Area			$169.94	29,745.13
01/24/2023	Payment	1047	No	EA Medical Consultants LLC			$150.00	29,595.13
01/24/2023	Pledge	597	No	EA Medical Consultants LLC		$150.00		29,745.13
01/25/2023	Pledge	566	No	YourTEK Professionals, Inc.		$300.00		30,045.13
01/26/2023	Payment	7531	No	Gulf Breeze Treatment Center, LLC			$300.00	29,745.13
01/26/2023	Pledge	583	No	Parkway Animal Hospital		$500.00		30,245.13
01/26/2023	Payment	360736	No	Target Corporation c/o CyberGrants, LLC			$60.00	30,185.13
01/26/2023	Pledge	585	No	Gulf Breeze Treatment Center, LLC		$300.00		30,485.13
01/26/2023	Pledge	1005	No	Target Corporation c/o CyberGrants, LLC		$60.00		30,545.13
01/26/2023	Payment	5288	No	Parkway Animal Hospital			$500.00	30,045.13
01/29/2023	Pledge	594	No	Kathie B Gainous		$150.00		30,195.13
01/29/2023	Pledge	582	No	Yoga Abode, LLC		$150.00		30,345.13
01/29/2023	Payment	1024	No	Yoga Abode, LLC			$150.00	30,195.13
01/29/2023	Payment	2430	No	Kathie B Gainous			$150.00	30,045.13
01/30/2023	Payment	5019	No	Escape Wellness Spa			$150.00	29,895.13
01/30/2023	Pledge	1004	No	Community Foundation of Northwest Florida		$1,000.00		30,895.13
01/30/2023	Payment	8551	No	Donna B Hoffman			$150.00	30,745.13
01/30/2023	Payment	1022	No	Community Foundation of Northwest Florida			$1,000.00	29,745.13
01/30/2023	Payment	67421	No	Pensacola Habitat for Humanity			$2,574.00	27,171.13
01/30/2023	Pledge	595	No	Donna B Hoffman		$150.00		27,321.13
01/30/2023	Pledge	584	No	Escape Wellness Spa		$150.00		27,471.13
01/31/2023	Pledge	569	No	Mahogany Mills Boat Ramp		$643.50		28,114.63
01/31/2023	Pledge	568	No	Innerarity Point Park		$1,623.50		29,738.13
01/31/2023	Pledge	567	No	Escambia County Parks and Recreation		$12,646.50		42,384.63
01/31/2023	Pledge	587	No	Floral Tree Gardens		$150.00		42,534.63
01/31/2023	Payment	12864	No	Floral Tree Gardens			$150.00	42,384.63
01/31/2023	Pledge	617	No	Escambia County Allocation		$6,818.27		49,202.90
01/31/2023	Pledge	570	No	Perdido River Boat Ramp		$198.00		49,400.90
02/01/2023	Payment		No	Innerarity Point Park			$1,719.00	47,681.90
02/01/2023	Payment		No	Escambia County Parks and Recreation			$12,267.50	35,414.40
02/02/2023	Payment	1389	No	Steven A Ferbezar			$50.00	35,364.40
02/02/2023	Payment	4697	No	Engrid M Spade			$100.00	35,264.40
02/02/2023	Pledge	593	No	Steven A Ferbezar		$50.00		35,314.40
02/02/2023	Pledge	586	No	Central Credit Union of Florida		$150.00		35,464.40
02/02/2023	Payment	0001206143	No	Central Credit Union of Florida			$150.00	35,314.40
02/02/2023	Pledge	592	No	Engrid M Spade		$100.00		35,414.40
02/03/2023	Pledge	588	No	Anne M Hargis		$250.00		35,664.40
02/03/2023	Payment	833	No	Anne M Hargis			$250.00	35,414.40
02/03/2023	Payment	124	No	YourTEK Professionals, Inc.			$300.00	35,114.40
02/04/2023	Pledge	571	No	Pensacola Sports		$1,000.00		36,114.40
02/06/2023	Pledge	589	No	Gulf Coast Retirement and Medicare Solutions LLC		$200.00		36,314.40
02/06/2023	Pledge	590	No	Donna B Hoffman		$100.00		36,414.40
02/06/2023	Payment	275	No	Gulf Coast Retirement and Medicare Solutions LLC			$200.00	36,214.40
02/06/2023	Payment	8552	No	Donna B Hoffman			$100.00	36,114.40
02/08/2023	Payment	1320	No	Paradise Bingo			$200.00	35,914.40
02/08/2023	Pledge	599	No	Paradise Bingo		$200.00		36,114.40
02/09/2023	Payment	4008745	No	Baptist Health Care			$500.00	35,614.40
02/09/2023	Pledge	620	No	Karin Garvin Law		$150.00		35,764.40

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
02/09/2023	Pledge	598	No	Baptist Health Care		$500.00		36,264.40
02/14/2023	Payment	15703	No	Pensacola Sports			$1,000.00	35,264.40
02/15/2023	Pledge	611	No	Target Corporation c/o CyberGrants, LLC		$65.00		35,329.40
02/15/2023	Payment		No	Escambia County Allocation			$2,884.59	32,444.81
02/15/2023	Payment		No	Escambia County Parks and Recreation			$12,646.50	19,798.31
02/15/2023	Payment		No	Innerarity Point Park			$1,623.50	18,174.81
02/17/2023	Payment	2066	No	Apex Shows and Events			$1,202.00	16,972.81
02/18/2023	Pledge	606	No	Rebellaires Inc, Chad Leidner		$524.00		17,496.81
02/19/2023	Pledge	605	No	Apex Shows and Events		$1,202.00		18,698.81
02/19/2023	Pledge	607	No	Apex Shows and Events		$697.81		19,396.62
02/21/2023	Journal Entry	Clean Team Event	No		Chocolate & Cheese Festival reimbursement	$2,362.98		21,759.60
02/21/2023	Payment	3060.79	No	Apex Shows and Events			$3,060.79	18,698.81
02/23/2023	Payment	EFT	No	Perdido River Boat Ramp			$198.00	18,500.81
02/23/2023	Payment		No	Ziro Supply, Drew Buchanan			$100.00	18,400.81
02/23/2023	Pledge	608	No	Ziro Supply, Drew Buchanan		$100.00		18,500.81
02/23/2023	Payment	EFT	No	Mahogany Mills Boat Ramp			$643.50	17,857.31
02/24/2023	Payment	EFT	No	Morgan Stanley - Bob Olliff			$500.00	17,357.31
02/25/2023	Pledge	574	No	Pensacola Habitat for Humanity		$2,574.00		19,931.31
02/27/2023	Payment	364743	No	Target Corporation c/o CyberGrants, LLC			$65.00	19,866.31
02/27/2023	Payment		No	Krewe of Marionettes			$435.00	19,431.31
02/27/2023	Pledge	610	No	Krewe of Marionettes		$435.00		19,866.31
02/27/2023	Pledge	609	No	Pensacola Habitat for Humanity		$270.00		20,136.31
02/28/2023	Pledge	612	No	Innerarity Point Park		$1,528.00		21,664.31
02/28/2023	Pledge	618	No	Escambia County Allocation		$7,784.05		29,448.36
02/28/2023	Pledge	615	No	Escambia County Parks and Recreation		$11,210.00		40,658.36
02/28/2023	Pledge	614	No	Mahogany Mills Boat Ramp		$572.00		41,230.36
02/28/2023	Pledge	613	No	Perdido River Boat Ramp		$176.00		41,406.36
03/01/2023	Pledge	622	No	Donna F Cahill		$50.00		41,456.36
03/01/2023	Pledge	621	No	Karin Garvin Law		$100.00		41,556.36
03/01/2023	Payment	2078	No	Apex Shows and Events			$1,334.00	40,222.36
03/01/2023	Pledge	623	No	Tom & Sandra Mosher		$25.00		40,247.36
03/01/2023	Pledge	627	No	Vegan Food Fest		$367.20		40,614.56
03/03/2023	Payment	8130	No	Karin Garvin Law			$250.00	40,364.56
03/05/2023	Pledge	619	No	Apex Shows and Events		$1,334.00		41,698.56
03/07/2023	Pledge	628	No	Paradise Bingo		$200.00		41,898.56
03/09/2023	Pledge	624	No	Ron Jon Worldwide, Inc		$6,000.00		47,898.56
03/09/2023	Payment	1277	No	Rebellaires Inc, Chad Leidner			$524.00	47,374.56
03/09/2023	Payment	0550-113560	No	Ron Jon Worldwide, Inc			$6,000.00	41,374.56
03/10/2023	Pledge	625	No	Target Corporation c/o CyberGrants, LLC		$50.00		41,424.56
03/15/2023	Payment	9879	No	Tom & Sandra Mosher			$25.00	41,399.56
03/15/2023	Payment	1766	No	Donna F Cahill			$50.00	41,349.56
03/15/2023	Payment	EFT	No	Escambia County Allocation			$14,602.32	26,747.24
03/17/2023	Payment	367613	No	Target Corporation c/o CyberGrants, LLC			$50.00	26,697.24
03/17/2023	Pledge	626	No	Hill-Kelly Jeep Ram		$500.00		27,197.24
03/21/2023	Pledge	629	No	Wilson, Harrell, Farrington, Ford, Wilson, Spain, & Parsons, PA		$150.00		27,347.24
03/22/2023	Payment	EFT	No	Mahogany Mills Boat Ramp			$572.00	26,775.24
03/22/2023	Payment	1346	No	Paradise Bingo			$200.00	26,575.24
03/22/2023	Payment	76771	No	Wilson, Harrell, Farrington, Ford, Wilson, Spain, & Parsons, PA			$150.00	26,425.24
03/22/2023	Payment	EFT	No	Perdido River Boat Ramp			$176.00	26,249.24
03/23/2023	Payment	1058	No	Vegan Food Fest			$1,591.20	24,658.04
03/24/2023	Payment	64568	No	Hill-Kelly Jeep Ram			$500.00	24,158.04
03/25/2023	Pledge	630	No	Vegan Food Fest	Thanks for utilizing The Clean Team. We appreciate your business.	$1,738.00		25,896.04
03/31/2023	Pledge	637	No	Perdido River Boat Ramp		$198.00		26,094.04
03/31/2023	Pledge	635	No	Innerarity Point Park		$2,101.00		28,195.04
03/31/2023	Journal Entry	Bounced check	No		to record bounced check	$1,591.20		29,786.24
03/31/2023	Pledge	639	No	Vegan Food Fest		$9.00		29,795.24
03/31/2023	Pledge	634	No	Escambia County Parks and		$13,014.00		42,809.24

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
				Recreation				
03/31/2023	Pledge	638	No	Mahogany Mills Boat Ramp		$715.00		43,524.24
03/31/2023	Payment		No	Vegan Food Fest			$1,738.00	41,786.24
03/31/2023	Pledge	636	No	Escambia County Allocation		$6,163.40		47,949.64
04/02/2023	Pledge	631	No	Pensacola Jazz Festival		$1,692.00		49,641.64
04/04/2023	Payment	67828	No	Pensacola Habitat for Humanity			$270.00	49,371.64
04/05/2023	Pledge	647	No	Paradise Bingo		$200.00		49,571.64
04/05/2023	Payment		No	Escambia County Parks and Recreation			$11,210.00	38,361.64
04/05/2023	Payment		No	Innerarity Point Park			$1,528.00	36,833.64
04/05/2023	Pledge	633	No	Powerful Women of the Gulf Coast		$40.00		36,873.64
04/10/2023	Payment		No	Powerful Women of the Gulf Coast			$40.00	36,833.64
04/13/2023	Pledge	640	No	Tall Ships America c/o The Marketing Bar		$3,524.00		40,357.64
04/20/2023	Payment		No	Vegan Food Fest			$9.00	40,348.64
04/20/2023	Payment		No	Vegan Food Fest			$367.20	39,981.44
04/20/2023	Payment		No	Vegan Food Fest			$1,224.00	38,757.44
04/25/2023	Pledge	641	No	Apex Shows and Events		$900.00		39,657.44
04/26/2023	Payment		No	Apex Shows and Events			$900.00	38,757.44
04/28/2023	Payment	8689	No	Pensacola Jazz Festival			$1,692.00	37,065.44
04/30/2023	Pledge	645	No	Innerarity Point Park		$2,101.00		39,166.44
04/30/2023	Pledge	646	No	Escambia County Allocation		$6,569.68		45,736.12
04/30/2023	Pledge	644	No	Escambia County Parks and Recreation		$13,506.00		59,242.12
04/30/2023	Pledge	643	No	Perdido River Boat Ramp		$176.00		59,418.12
04/30/2023	Pledge	642	No	Mahogany Mills Boat Ramp		$1,001.00		60,419.12
05/03/2023	Pledge	648	No	Paradise Bingo		$200.00		60,619.12
05/04/2023	Payment		No	Escambia County Parks and Recreation			$13,014.00	47,605.12
05/04/2023	Payment	121451	No	United Way of the National Capital Area			$123.56	47,481.56
05/04/2023	Pledge	652	No	United Way of the National Capital Area		$123.56		47,605.12
05/04/2023	Payment		No	Escambia County Allocation			$6,163.40	41,441.72
05/04/2023	Payment		No	Innerarity Point Park			$2,101.00	39,340.72
05/08/2023	Pledge	650	No	The Blackbaud Giving Fund		$125.00		39,465.72
05/08/2023	Pledge	649	No	Mike Marshall		$1,474.00		40,939.72
05/08/2023	Payment		No	Innerarity Point Park			$2,101.00	38,838.72
05/08/2023	Payment		No	Paradise Bingo			$200.00	38,638.72
05/08/2023	Payment		No	Paradise Bingo			$200.00	38,438.72
05/08/2023	Payment		No	Escambia County Allocation		$0.00		38,438.72
05/08/2023	Payment		No	Escambia County Parks and Recreation		$0.00		38,438.72
05/08/2023	Payment	18100509952	No	The Blackbaud Giving Fund			$125.00	38,313.72
05/10/2023	Payment		No	Mahogany Mills Boat Ramp			$715.00	37,598.72
05/10/2023	Payment		No	Mahogany Mills Boat Ramp			$1,001.00	36,597.72
05/10/2023	Payment		No	Perdido River Boat Ramp			$176.00	36,421.72
05/10/2023	Payment		No	Perdido River Boat Ramp			$198.00	36,223.72
05/13/2023	Pledge	651	No	Big Brothers Big Sisters of NWFL		$984.00		37,207.72
05/13/2023	Payment	18327	No	Big Brothers Big Sisters of NWFL			$984.00	36,223.72
05/19/2023	Payment	995001	No	Tall Ships America c/o The Marketing Bar			$3,524.00	32,699.72
05/24/2023	Payment		No	Escambia County Allocation			$6,569.68	26,130.04
05/31/2023	Pledge	657	No	Innerarity Point Park		$2,101.00		28,231.04
05/31/2023	Pledge	656	No	Perdido River Boat Ramp		$198.00		28,429.04
05/31/2023	Pledge	655	No	Mahogany Mills Boat Ramp		$929.50		29,358.54
05/31/2023	Pledge	654	No	Escambia County Parks and Recreation		$14,435.00		43,793.54
05/31/2023	Pledge	653	No	Escambia County Allocation		$7,872.95		51,666.49
06/02/2023	Payment		No	Escambia County Parks and Recreation			$13,506.00	38,160.49
06/07/2023	Payment		No	Mike Marshall			$1,474.00	36,686.49
06/07/2023	Pledge	658	No	Brown Barge Middle School		$1,000.00		37,686.49
06/07/2023	Payment		No	Brown Barge Middle School			$1,000.00	36,686.49
06/08/2023	Payment		No	Escambia County Allocation			$7,872.95	28,813.54

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
06/09/2023	Payment	1455	No	Paradise Bingo			$200.00	28,613.54
06/09/2023	Pledge	659	No	Paradise Bingo		$200.00		28,813.54
06/17/2023	Pledge	660	No	The Watson Family Foundation, Inc		$920.00		29,733.54
06/20/2023	Pledge	661	No	Target Corporation c/o CyberGrants, LLC		$50.00		29,783.54
06/23/2023	Payment		No	The Watson Family Foundation, Inc			$920.00	28,863.54
06/23/2023	Payment		No	Mahogany Mills Boat Ramp			$929.50	27,934.04
06/23/2023	Payment		No	Perdido River Boat Ramp			$198.00	27,736.04
06/30/2023	Pledge	665	No	Perdido River Boat Ramp		$198.00		27,934.04
06/30/2023	Pledge	666	No	Escambia County Allocation		$8,142.15		36,076.19
06/30/2023	Pledge	664	No	Innerarity Point Park		$2,005.50		38,081.69
06/30/2023	Pledge	663	No	Mahogany Mills Boat Ramp		$858.00		38,939.69
06/30/2023	Pledge	662	No	Escambia County Parks and Recreation		$13,301.50		52,241.19
07/06/2023	Payment		No	Innerarity Point Park			$2,101.00	50,140.19
07/06/2023	Payment		No	Escambia County Parks and Recreation			$14,435.00	35,705.19
07/06/2023	Payment		No	Target Corporation c/o CyberGrants, LLC			$50.00	35,655.19
07/12/2023	Pledge	668	No	Paradise Bingo		$200.00		35,855.19
07/19/2023	Payment		No	Escambia County Parks and Recreation			$13,301.50	22,553.69
07/19/2023	Pledge	667	No	Pensacola Chamber of Commerce		$2,107.00		24,660.69
07/20/2023	Pledge	1014	No	Target Corporation c/o CyberGrants, LLC		$50.00		24,710.69
07/24/2023	Payment		No	Pensacola Chamber of Commerce			$2,107.00	22,603.69
07/24/2023	Payment		No	Paradise Bingo			$200.00	22,403.69
07/25/2023	Pledge	669	No	Ronald McDonald House Charities of NWFL		$783.00		23,186.69
07/25/2023	Pledge	1026	No	United Way of the National Capital Area		$114.56		23,301.25
07/26/2023	Payment		No	Escambia County Allocation			$8,142.15	15,159.10
07/31/2023	Pledge	1010	No	Mahogany Mills Boat Ramp		$1,072.50		16,231.60
07/31/2023	Pledge	1011	No	Perdido River Boat Ramp		$176.00		16,407.60
07/31/2023	Pledge	1007	No	Escambia County Parks and Recreation	Thanks for utilizing Our Corner for your service.	$14,530.00		30,937.60
07/31/2023	Pledge	1012	No	Innerarity Point Park		$2,196.50		33,134.10
07/31/2023	Pledge	1013	No	Escambia County Allocation		$1,018.86		34,152.96
08/01/2023	Payment		No	Target Corporation c/o CyberGrants, LLC			$60.00	34,092.96
08/01/2023	Pledge	1008	No	Target Corporation c/o CyberGrants, LLC		$60.00		34,152.96
08/01/2023	Payment		No	Target Circle			$1,148.27	33,004.69
08/02/2023	Payment		No	Innerarity Point Park			$2,005.50	30,999.19
08/02/2023	Pledge	1009	No	Target Circle		$1,148.27		32,147.46
08/07/2023	Pledge	1015	No	Paradise Bingo		$200.00		32,347.46
08/07/2023	Payment		No	Ronald McDonald House Charities of NWFL			$783.00	31,564.46
08/07/2023	Payment		No	Target Corporation c/o CyberGrants, LLC			$50.00	31,514.46
08/10/2023	Payment		No	Escambia County Allocation			$1,018.86	30,495.60
08/10/2023	Payment		No	Paradise Bingo			$200.00	30,295.60
08/30/2023	Payment		No	Mahogany Mills Boat Ramp			$858.00	29,437.60
08/30/2023	Payment		No	Perdido River Boat Ramp			$198.00	29,239.60
08/30/2023	Payment		No	Escambia County Parks and Recreation			$14,530.00	14,709.60
08/30/2023	Payment		No	Mahogany Mills Boat Ramp			$1,072.50	13,637.10
08/30/2023	Payment		No	Perdido River Boat Ramp			$176.00	13,461.10
08/30/2023	Payment		No	Innerarity Point Park			$2,196.50	11,264.60
08/30/2023	Payment		No	Escambia County Parks and Recreation			$8,195.50	3,069.10
08/30/2023	Payment		No	Mahogany Mills Boat Ramp			$500.50	2,568.60
08/30/2023	Payment		No	Innerarity Point Park			$1,241.50	1,327.10
08/30/2023	Payment		No	Perdido River Boat Ramp			$132.00	1,195.10
08/31/2023	Pledge	1025	No	The Spirit Airlines Charitable Foundation		$20,000.00		21,195.10

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
08/31/2023	Payment		No	The Beacon				21,195.10
08/31/2023	Pledge	1020	No	Escambia County Parks and Recreation	Thanks for utilizing Keep Pensacola Beautiful.	$4,867.50		26,062.60
08/31/2023	Pledge	1022	No	Perdido River Boat Ramp		$49.50		26,112.10
08/31/2023	Pledge	1023	No	Escambia County Allocation		$3,118.29		29,230.39
08/31/2023	Journal Entry		Yes		uncollectible sponsorship		$150.00	29,080.39
08/31/2023	Pledge	1017	No	Mahogany Mills Boat Ramp		$500.50		29,580.89
08/31/2023	Pledge	1016	No	Escambia County Parks and Recreation	Thanks for utilizing Our Corner for your service.	$8,195.50		37,776.39
08/31/2023	Pledge	1018	No	Perdido River Boat Ramp		$132.00		37,908.39
08/31/2023	Pledge	1019	No	Innerarity Point Park		$1,241.50		39,149.89
08/31/2023	Pledge	1021	No	Mahogany Mills Boat Ramp		$357.50		39,507.39
09/05/2023	Pledge	1024	No	Surfing Evolution & Preservation Corp		$7,737.00		47,244.39
09/07/2023	Payment		No	Surfing Evolution & Preservation Corp			$7,737.00	39,507.39
09/07/2023	Payment		No	The Spirit Airlines Charitable Foundation			$20,000.00	19,507.39
09/13/2023	Payment		No	United Way of the National Capital Area			$114.56	19,392.83
09/14/2023	Pledge	1032	No	Paradise Bingo		$200.00		19,592.83
09/18/2023	Payment		No	Impact 100			$11,000.04	8,592.79
09/18/2023	Payment		No	Paradise Bingo			$200.00	8,392.79
09/18/2023	Pledge	1027	No	Bands on the Bayou		$422.00		8,814.79
09/27/2023	Payment		No	Escambia County Allocation			$3,118.29	5,696.50
09/27/2023	Payment		No	Escambia County Parks and Recreation			$4,867.50	829.00
09/30/2023	Pledge	1030	No	Mahogany Mills Boat Ramp		$1,287.00		2,116.00
09/30/2023	Pledge	1031	No	Perdido River Boat Ramp		$148.50		2,264.50
09/30/2023	Pledge	1028	No	Escambia County Allocation		$6,633.88		8,898.38
09/30/2023	Pledge	1029	No	Escambia County Parks and Recreation	Thanks for utilizing Keep Pensacola Beautiful.	$11,715.00		20,613.38
09/30/2023	Pledge	1037	No	Escambia County Allocation		$634.58		21,247.96
Total for Accounts Receivable						**$474,258.30**	**$485,979.34**	
*Undeposited Funds								
10/10/2022	Deposit		No	Escambia County Parks and Recreation			$12,086.00	-12,086.00
10/10/2022	Deposit		No	Escambia County Parks and Recreation			$15,487.00	-27,573.00
10/10/2022	Payment		No	Escambia County Parks and Recreation		$12,086.00		-15,487.00
10/10/2022	Payment		No	Escambia County Parks and Recreation		$15,487.00		0.00
10/14/2022	Payment		No	Emmanuel Sheppard & Condon		$500.00		500.00
10/14/2022	Deposit		No				$500.00	0.00
10/19/2022	Deposit		No				$2,005.50	-2,005.50
10/19/2022	Deposit		No				$198.00	-2,203.50
10/19/2022	Payment	220787	No	Perdido River Boat Ramp		$198.00		-2,005.50
10/19/2022	Payment	220787	No	Mahogany Mills Boat Ramp		$643.50		-1,362.00
10/19/2022	Deposit		No				$643.50	-2,005.50
10/19/2022	Payment	220945	No	Innerarity Point Park		$2,005.50		0.00
10/20/2022	Payment	120405	No	United Way of the National Capital Area		$147.24		147.24
10/27/2022	Payment		No	The Wingman Foundation		$500.00		647.24
10/31/2022	Deposit		No	The Wingman Foundation			$500.00	147.24
11/13/2022	Payment	2146	No	The Marketing Bar		$300.00		447.24
11/14/2022	Payment	4483	No	Payne Consulting, Inc		$50.00		497.24
11/15/2022	Payment	9450	No	The Greater Gulfcoast Arts Festival		$120.00		617.24
11/17/2022	Payment	5803	No	Charlotte B Northup		$50.00		667.24
11/22/2022	Payment	0801907398	No	Navy Federal Credit Union, Bill Dagnall		$500.00		1,167.24
12/06/2022	Payment	4665	No	Joanne L Bujnoski		$50.00		1,217.24
12/06/2022	Deposit		No				$10,000.00	-8,782.76
12/06/2022	Payment		No	Cox Communications; Cam Johnson		$10,000.00		1,217.24
12/13/2022	Payment	17331	No	Hill-Kelly Jeep Ram		$247.00		1,464.24
12/20/2022	Payment		No	Legal Services of North Florida, Inc		$546.00		2,010.24

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
12/20/2022	Deposit		No				$546.00	1,464.24
12/30/2022	Deposit		No				$640.00	824.24
12/30/2022	Payment		No	Pensacola Humane Society		$640.00		1,464.24
01/02/2023	Payment	5000.00	No	Surfing Evolution & Preservation Corp		$5,000.00		6,464.24
01/05/2023	Payment		No	Mahogany Mills Boat Ramp		$572.00		7,036.24
01/05/2023	Deposit		No				$198.00	6,838.24
01/05/2023	Payment		No	Perdido River Boat Ramp		$198.00		7,036.24
01/05/2023	Deposit		No				$572.00	6,464.24
01/10/2023	Payment	1264	No	Paradise Bingo		$200.00		6,664.24
01/15/2023	Payment	1643	No	Dr Martin Luther King Jr Commemorative Celebration Commission of Pensacola Inc		$1,850.00		8,514.24
01/18/2023	Deposit		No				$435.10	8,079.14
01/18/2023	Payment	1350544	No	City of Pensacola.		$435.10		8,514.24
01/18/2023	Payment	150	No	Henry Chiropractic PLLC		$150.00		8,664.24
01/20/2023	Payment	231292	No	Escambia County Allocation		$20,099.35		28,763.59
01/20/2023	Payment	231588	No	Perdido River Boat Ramp		$198.00		28,961.59
01/20/2023	Payment	231588	No	Mahogany Mills Boat Ramp		$643.50		29,605.09
01/20/2023	Deposit		No				$20,099.35	9,505.74
01/20/2023	Deposit		No				$643.50	8,862.24
01/20/2023	Deposit		No				$198.00	8,664.24
01/23/2023	Payment	121066	No	United Way of the National Capital Area		$169.94		8,834.18
01/23/2023	Deposit		No				$1,790.00	7,044.18
01/23/2023	Payment	1430	No	Pensacola Christmas Parade		$1,790.00		8,834.18
01/23/2023	Payment	355838	No	Target Corporation c/o CyberGrants, LLC		$50.00		8,884.18
01/23/2023	Payment	5172	No	Christina Powers Tax		$150.00		9,034.18
01/24/2023	Payment	1047	No	EA Medical Consultants LLC		$150.00		9,184.18
01/26/2023	Payment	7531	No	Gulf Breeze Treatment Center, LLC		$300.00		9,484.18
01/26/2023	Payment	360736	No	Target Corporation c/o CyberGrants, LLC		$60.00		9,544.18
01/26/2023	Payment	5288	No	Parkway Animal Hospital		$500.00		10,044.18
01/29/2023	Payment	1024	No	Yoga Abode, LLC		$150.00		10,194.18
01/29/2023	Payment	2430	No	Kathie B Gainous		$150.00		10,344.18
01/30/2023	Payment	1022	No	Community Foundation of Northwest Florida		$1,000.00		11,344.18
01/30/2023	Payment	67421	No	Pensacola Habitat for Humanity		$2,574.00		13,918.18
01/30/2023	Payment	8551	No	Donna B Hoffman		$150.00		14,068.18
01/30/2023	Payment	5019	No	Escape Wellness Spa		$150.00		14,218.18
01/31/2023	Payment	12864	No	Floral Tree Gardens		$150.00		14,368.18
02/01/2023	Payment		No	Escambia County Parks and Recreation		$12,267.50		26,635.68
02/01/2023	Payment		No	Innerarity Point Park		$1,719.00		28,354.68
02/02/2023	Payment	1389	No	Steven A Ferbezar		$50.00		28,404.68
02/02/2023	Payment	0001206143	No	Central Credit Union of Florida		$150.00		28,554.68
02/02/2023	Payment	4697	No	Engrid M Spade		$100.00		28,654.68
02/02/2023	Deposit		No				$1,719.00	26,935.68
02/02/2023	Deposit		No				$12,267.50	14,668.18
02/03/2023	Journal Entry	Payroll March 32	No		CTC Ticket	$25.00		14,693.18
02/03/2023	Payment	124	No	YourTEK Professionals, Inc.		$300.00		14,993.18
02/03/2023	Payment	833	No	Anne M Hargis		$250.00		15,243.18
02/06/2023	Payment	8552	No	Donna B Hoffman		$100.00		15,343.18
02/06/2023	Payment	275	No	Gulf Coast Retirement and Medicare Solutions LLC		$200.00		15,543.18
02/08/2023	Deposit		No	Paradise Bingo			$200.00	15,343.18
02/08/2023	Payment	1320	No	Paradise Bingo		$200.00		15,543.18
02/09/2023	Payment	4008745	No	Baptist Health Care		$500.00		16,043.18
02/09/2023	Journal Entry	Cash	No		Event cash from Communi-Tee Cup	$898.00		16,941.18
02/14/2023	Payment	15703	No	Pensacola Sports		$1,000.00		17,941.18
02/15/2023	Deposit		No				$150.00	17,791.18
02/15/2023	Deposit		No				$150.00	17,641.18
02/15/2023	Deposit		No				$50.00	17,591.18
02/15/2023	Deposit		No				$150.00	17,441.18
02/15/2023	Deposit		No				$300.00	17,141.18
02/15/2023	Deposit		No				$500.00	16,641.18

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
02/15/2023	Deposit		No				$60.00	16,581.18
02/15/2023	Deposit		No				$150.00	16,431.18
02/15/2023	Deposit		No				$150.00	16,281.18
02/15/2023	Deposit		No				$150.00	16,131.18
02/15/2023	Deposit		No				$150.00	15,981.18
02/15/2023	Deposit		No				$2,574.00	13,407.18
02/15/2023	Deposit		No				$1,000.00	12,407.18
02/15/2023	Deposit		No				$150.00	12,257.18
02/15/2023	Deposit		No				$50.00	12,207.18
02/15/2023	Deposit		No				$100.00	12,107.18
02/15/2023	Deposit		No				$100.00	12,007.18
02/15/2023	Deposit		No				$150.00	11,857.18
02/15/2023	Deposit		No		Communi-Tee Cup Ticket Sale		$25.00	11,832.18
02/15/2023	Deposit		No				$250.00	11,582.18
02/15/2023	Deposit		No				$200.00	11,382.18
02/15/2023	Deposit		No				$500.00	10,882.18
02/15/2023	Deposit		No				$1,623.50	9,258.68
02/15/2023	Deposit		No				$2,884.59	6,374.09
02/15/2023	Deposit		No				$12,646.50	-6,272.41
02/15/2023	Deposit		No		Event cash from Communi-Tee Cup		$898.00	-7,170.41
02/15/2023	Payment		No	Escambia County Parks and Recreation		$12,646.50		5,476.09
02/15/2023	Payment		No	Escambia County Allocation		$2,884.59		8,360.68
02/15/2023	Payment		No	Innerarity Point Park		$1,623.50		9,984.18
02/15/2023	Deposit		No				$120.00	9,864.18
02/15/2023	Deposit		No				$300.00	9,564.18
02/15/2023	Deposit		No				$50.00	9,514.18
02/15/2023	Deposit		No				$50.00	9,464.18
02/15/2023	Deposit		No				$500.00	8,964.18
02/15/2023	Deposit		No				$50.00	8,914.18
02/15/2023	Deposit		No				$5,000.00	3,914.18
02/15/2023	Deposit		No				$1,850.00	2,064.18
02/17/2023	Payment	2066	No	Apex Shows and Events		$1,202.00		3,266.18
02/20/2023	Journal Entry	APEX Reimbursement	No		Reimbursement for Event Supplies	$224.59		3,490.77
02/21/2023	Deposit		No	YourTEK Professionals, Inc.			$300.00	3,190.77
02/21/2023	Deposit		No	Paradise Bingo			$200.00	2,990.77
02/21/2023	Deposit		No	United Way of the National Capital Area			$169.94	2,820.83
02/21/2023	Payment	3060.79	No	Apex Shows and Events		$3,060.79		5,881.62
02/21/2023	Deposit		No	United Way of the National Capital Area			$147.24	5,734.38
02/21/2023	Deposit		No	Pensacola Sports			$1,000.00	4,734.38
02/21/2023	Deposit		No	Apex Shows and Events	Reimbursement for Event Supplies		$224.59	4,509.79
02/21/2023	Deposit		No	Apex Shows and Events			$1,202.00	3,307.79
02/23/2023	Payment		No	Ziro Supply, Drew Buchanan		$100.00		3,407.79
02/23/2023	Deposit		No				$643.50	2,764.29
02/23/2023	Payment	EFT	No	Mahogany Mills Boat Ramp		$643.50		3,407.79
02/23/2023	Deposit		No	Apex Shows and Events			$3,060.79	347.00
02/23/2023	Payment	EFT	No	Perdido River Boat Ramp		$198.00		545.00
02/23/2023	Deposit		No				$198.00	347.00
02/24/2023	Deposit		No	Morgan Stanley - Bob Olliff			$500.00	-153.00
02/24/2023	Payment	EFT	No	Morgan Stanley - Bob Olliff		$500.00		347.00
02/27/2023	Payment		No	Krewe of Marionettes		$435.00		782.00
02/27/2023	Journal Entry	CS	No		Christian Mollette Community Service, cash	$40.00		822.00
02/27/2023	Payment	364743	No	Target Corporation c/o CyberGrants, LLC		$65.00		887.00
03/01/2023	Deposit		No	Target Corporation c/o CyberGrants, LLC			$65.00	822.00
03/01/2023	Payment	2078	No	Apex Shows and Events		$1,334.00		2,156.00
03/02/2023	Deposit		No	Apex Shows and Events			$1,334.00	822.00
03/03/2023	Payment	8130	No	Karin Garvin Law		$250.00		1,072.00
03/04/2023	Journal Entry	GAC - Cash	No		Cash - GAC Bag Swap	$45.00		1,117.00
03/04/2023	Journal Entry	Reimbursement	No		reimbursement of expenses	$60.00		1,177.00
03/06/2023	Deposit		No				$435.00	742.00
03/06/2023	Deposit		No				$100.00	642.00
03/06/2023	Deposit		No		Christian Mollette Community Service, cash		$40.00	602.00
03/09/2023	Payment	0550-113560	No	Ron Jon Worldwide, Inc		$6,000.00		6,602.00
03/09/2023	Payment	1277	No	Rebellaires Inc, Chad Leidner		$524.00		7,126.00

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
03/09/2023	Journal Entry	CS	No		Cash - Andrew Myers Community Service	$35.00		7,161.00
03/09/2023	Deposit		No	Hill-Kelly Jeep Ram			$247.00	6,914.00
03/09/2023	Deposit		No	Karin Garvin Law			$250.00	6,664.00
03/09/2023	Deposit		No	Rebellaires Inc, Chad Leidner			$524.00	6,140.00
03/09/2023	Deposit		No		Cash - Andrew Myers Community Service		$35.00	6,105.00
03/09/2023	Deposit		No		Cash - GAC Bag Swap		$45.00	6,060.00
03/09/2023	Deposit		No		reimbursement of expenses		$60.00	6,000.00
03/15/2023	Payment	9879	No	Tom & Sandra Mosher		$25.00		6,025.00
03/15/2023	Deposit		No	Tom & Sandra Mosher			$25.00	6,000.00
03/15/2023	Deposit		No	Ron Jon Worldwide, Inc			$6,000.00	0.00
03/15/2023	Deposit		No	Donna F Cahill			$50.00	-50.00
03/15/2023	Payment	1766	No	Donna F Cahill		$50.00		0.00
03/17/2023	Payment	367613	No	Target Corporation c/o CyberGrants, LLC		$50.00		50.00
03/17/2023	Deposit		No	Target Corporation c/o CyberGrants, LLC			$50.00	0.00
03/22/2023	Deposit		No				$176.00	-176.00
03/22/2023	Deposit		No				$572.00	-748.00
03/22/2023	Payment	EFT	No	Mahogany Mills Boat Ramp		$572.00		-176.00
03/22/2023	Payment	EFT	No	Perdido River Boat Ramp		$176.00		0.00
03/22/2023	Payment	76771	No	Wilson, Harrell, Farrington, Ford, Wilson, Spain, & Parsons, PA		$150.00		150.00
03/22/2023	Payment	1346	No	Paradise Bingo		$200.00		350.00
03/23/2023	Deposit		No	Wilson, Harrell, Farrington, Ford, Wilson, Spain, & Parsons, PA			$150.00	200.00
03/23/2023	Payment	1058	No	Vegan Food Fest		$1,591.20		1,791.20
03/23/2023	Deposit		No	Paradise Bingo			$200.00	1,591.20
03/24/2023	Payment	64568	No	Hill-Kelly Jeep Ram		$500.00		2,091.20
03/28/2023	Deposit		No				$1,591.20	500.00
03/28/2023	Deposit		No				$500.00	0.00
03/31/2023	Payment		No	Vegan Food Fest	Paid via QuickBooks Payments: Payment ID 178-041	$1,738.00		1,738.00
04/05/2023	Payment		No	Escambia County Parks and Recreation		$11,210.00		12,948.00
04/05/2023	Payment		No	Innerarity Point Park		$1,528.00		14,476.00
04/05/2023	Deposit		No				$1,528.00	12,948.00
04/05/2023	Deposit		No				$11,210.00	1,738.00
04/06/2023	Deposit		No	Vegan Food Fest	Paid via QuickBooks Payments: Payment ID 178-041		$1,738.00	0.00
04/10/2023	Payment		No	Powerful Women of the Gulf Coast	Paid via QuickBooks Payments: Payment ID 948-661	$40.00		40.00
04/14/2023	Deposit		No	Powerful Women of the Gulf Coast	Paid via QuickBooks Payments: Payment ID 948-661		$40.00	0.00
04/20/2023	Payment		No	Vegan Food Fest	Paid via QuickBooks Payments: Payment ID 620-801	$1,224.00		1,224.00
04/20/2023	Payment		No	Vegan Food Fest	Paid via QuickBooks Payments: Payment ID 612-631	$9.00		1,233.00
04/20/2023	Payment		No	Vegan Food Fest	Paid via QuickBooks Payments: Payment ID 619-601	$367.20		1,600.20
04/26/2023	Deposit		No	Vegan Food Fest	Paid via QuickBooks Payments: Payment ID 620-801		$1,224.00	376.20
04/26/2023	Payment		No	Apex Shows and Events	Paid via QuickBooks Payments: Payment ID 608-201	$900.00		1,276.20
04/26/2023	Deposit		No	Vegan Food Fest	Paid via QuickBooks Payments: Payment ID 612-631		$9.00	1,267.20
04/26/2023	Deposit		No	Vegan Food Fest	Paid via QuickBooks Payments: Payment ID 619-601		$367.20	900.00
05/02/2023	Deposit		No	Apex Shows and Events	Paid via QuickBooks Payments: Payment ID 608-201		$900.00	0.00
05/08/2023	Payment		No	Escambia County Allocation	Voided	$0.00		0.00
05/08/2023	Payment		No	Escambia County Parks and Recreation	Voided	$0.00		0.00
06/23/2023	Payment		No	The Watson Family Foundation, Inc	Paid via QuickBooks Payments: Payment ID 865-151	$920.00		920.00
06/29/2023	Deposit		No	The Watson Family Foundation, Inc	Paid via QuickBooks Payments: Payment ID 865-151		$920.00	0.00
07/24/2023	Deposit		No	Pensacola Chamber of Commerce	Paid via QuickBooks Payments: Payment ID 559-821		$2,107.00	-2,107.00
07/24/2023	Payment		No	Pensacola Chamber of Commerce	Paid via QuickBooks Payments: Payment ID 559-821	$2,107.00		0.00
09/18/2023	Journal Entry	2020 Chevy Purchase	Yes		Purchase of 2020 Chevrolet Silverado, KPB portion. Impact 100 paid the remainder.		$11,000.04	-11,000.04
09/18/2023	Payment		No	Impact 100	Used for the purchase of the Chevy Silverado Truck	$11,000.04		0.00
09/18/2023	Deposit		No			$11,000.04		11,000.04
09/18/2023	Deposit		No		Used for the purchase of the Chevy Silverado Truck		$11,000.04	0.00
Total for *Undeposited Funds						**$175,898.58**	**$175,898.58**	
Accumulated Depreciation								
10/01/2022	Journal Entry	Depreciation	No		to consolidate all Acc Dep accounts		$47,659.36	-47,659.36

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
10/31/2022	Journal Entry		Yes				$638.31	-48,297.67
11/25/2022	Journal Entry	Trade in Toyota	Yes		to record disposal of 2008 Toyota Tundra	$1,289.45		-47,008.22
11/30/2022	Journal Entry		Yes				$638.31	-47,646.53
12/31/2022	Journal Entry		Yes				$1,969.57	-49,616.10
01/31/2023	Journal Entry		Yes				$1,969.57	-51,585.67
02/28/2023	Journal Entry		Yes				$1,969.57	-53,555.24
03/31/2023	Journal Entry		Yes				$1,969.57	-55,524.81
04/30/2023	Journal Entry		Yes				$1,969.57	-57,494.38
05/31/2023	Journal Entry		Yes				$1,969.57	-59,463.95
06/30/2023	Journal Entry		Yes				$1,969.57	-61,433.52
07/31/2023	Journal Entry		Yes				$1,969.57	-63,403.09
08/31/2023	Journal Entry		Yes				$1,969.57	-65,372.66
09/18/2023	Journal Entry	Disposal	Yes		to record disposal of 2014 Silverado Truck	$28,691.00		-36,681.66
09/30/2023	Journal Entry		Yes				$2,551.06	-39,232.72
Total for Accumulated Depreciation						**$29,980.45**	**$69,213.17**	
Accum Dpcn - Office Equipment (deleted)								
Beginning Balance								-902.50
10/01/2022	Journal Entry	Depreciation	No		to consolidate all Acc Dep accounts	$902.50		0.00
Total for Accum Dpcn - Office Equipment (deleted)						**$902.50**		
Accum Dpcn - Tools & Equip (deleted)								
Beginning Balance								-13,012.86
10/01/2022	Journal Entry	Depreciation	No		to consolidate all Acc Dep accounts	$13,012.86		0.00
Total for Accum Dpcn - Tools & Equip (deleted)						**$13,012.86**		
Accum Dpcn - Trailers (deleted)								
Beginning Balance								-4,086.00
10/01/2022	Journal Entry	Depreciation	No		to consolidate all Acc Dep accounts	$4,086.00		0.00
Total for Accum Dpcn - Trailers (deleted)						**$4,086.00**		
Accum Dpcn - Vehicles (deleted)								
Beginning Balance								-29,658.00
10/01/2022	Journal Entry	Depreciation	No		to consolidate all Acc Dep accounts	$29,658.00		0.00
Total for Accum Dpcn - Vehicles (deleted)						**$29,658.00**		
Total for Accumulated Depreciation with sub-accounts						**$77,639.81**	**$69,213.17**	
Office Equipment								
Beginning Balance								2,257.49
Total for Office Equipment								
Tools & Equipment								
Beginning Balance								26,367.67
Total for Tools & Equipment								
Trailers								
Beginning Balance								4,086.00
Total for Trailers								
Vehicles								
Beginning Balance								38,364.50
11/25/2022	Journal Entry	Trade in Toyota	Yes		to record Trade in value of 2008 Toyota Tundra applied to 2020 RAM 1500 Truck	$3,000.00		41,364.50
11/25/2022	Journal Entry	Impact 100 Draws 1&2	Yes		2022 RAM Promaster Van Hill Kelly Dodge	$36,705.85		78,070.35
11/25/2022	Journal Entry	Impact 100 Draws 1&2	Yes		2020 RAM 1500 Truck Hill Kelly Dodge	$49,843.16		127,913.51
11/25/2022	Journal Entry	Trade in Toyota	Yes		to record disposal of 2008 Toyota Tundra		$9,673.38	118,240.13
09/18/2023	Journal Entry	2020 Chevy Purchase	Yes		Purchase of 2020 Chevrolet Silverado, KPB portion. Impact 100 paid the remainder.	$11,000.04		129,240.17
09/18/2023	Journal Entry	2020 Chevy Purchase	Yes		Trade in Value of 2014 Chevy (fully depreciated). Purchase of 2020 Chevrolet Silverado, KPB portion. Impact 100 paid the remainder.	$4,889.50		134,129.67
09/18/2023	Journal Entry	Disposal	Yes		to record disposal of 2014 Silverado Truck		$28,691.00	105,438.67
09/18/2023	Expenditure	2020 Chevy Purchase	No	Sandy Sansing Chevrolet	Purchase of 2020 Chevrolet Silverado, KPB portion. Impact 100 paid the remainder.	$18,999.96		124,438.63
Total for Vehicles						**$124,438.51**	**$38,364.38**	
Inventory								
Beginning								1,329.97

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
Balance								
10/01/2022	Journal Entry	May 20 Payroll	No		Sustain a beer cups; entry to consolidate inventory accounts	$936.96		2,266.93
01/17/2023	Expenditure		No	4Imprint	Coffee Mugs;100 units @ $8.39 per unit	$839.96		3,106.89
02/08/2023	Bill	206489812-0-3	No	HI Touch Business Services	GREEN CAP; 72 units @ $6.00 per unit	$432.00		3,538.89
02/08/2023	Bill	206489812-0-3	No	HI Touch Business Services	WHITE CAP; 72 units @ $6.90 per unit	$496.80		4,035.69
09/30/2023	Journal Entry		Yes		to expense remaining inventory; In FY23 BOD decided to not to continue selling merchandise		$4,035.69	0.00
Total for Inventory						**$2,705.72**	**$4,035.69**	
Inventory - Sustain a Beer (restored) (deleted)								
Beginning Balance								936.96
10/01/2022	Journal Entry	May 20 Payroll	No		Sustain a beer cups; entry to consolidate inventory accounts		$936.96	0.00
Total for Inventory - Sustain a Beer (restored) (deleted)							**$936.96**	
Investment - Annuity								
Beginning Balance								13,852.27
03/25/2023	Journal Entry		Yes		Loss on investment per statement		$795.13	13,057.14
Total for Investment - Annuity							**$795.13**	
Landfill Escrow								
Beginning Balance								750.00
09/30/2023	Journal Entry		Yes		to expense deposit; transaction was prior to 2019		$750.00	0.00
Total for Landfill Escrow							**$750.00**	
Prepaid Expenses								
Beginning Balance								1,350.00
10/31/2022	Journal Entry	Prepaid Exp - Oct	No				$150.00	1,200.00
11/30/2022	Journal Entry	Prepaid Exp - Nov	No				$150.00	1,050.00
12/31/2022	Journal Entry	Prepaid Exp - Dec	No				$150.00	900.00
01/31/2023	Journal Entry	Prepaid Exp - Jan	No				$150.00	750.00
02/28/2023	Journal Entry	Prepaid Exp - Feb	No				$150.00	600.00
03/01/2023	Journal Entry	Consolidate Prepaids	No		Remaining Virtuous balance		$600.00	0.00
Total for Prepaid Expenses							**$1,350.00**	
Prepaid Insurance								
Beginning Balance								2,466.15
10/25/2022	Check	DM	No	ICW Group	12 month Auto Policy; expense $200.87 per month	$2,410.50		4,876.65
10/31/2022	Journal Entry	Prepaid Ins - Oct	No				$447.49	4,429.16
11/23/2022	Expenditure		No	ICW Group	12 month Auto Policy; expense $200.87 per month	$2,410.50		6,839.66
11/30/2022	Journal Entry	Prepaid Ins - Nov	No				$648.36	6,191.30
12/31/2022	Journal Entry	Prepaid Ins - Dec	No				$648.36	5,542.94
01/13/2023	Expenditure		No	Aris Insurance	Non Profit Management Liability Coverage Parts 01/23/2023 01/23/2024	$783.36		6,326.30
01/31/2023	Journal Entry	Prepaid Ins - Jan	No		New policy, expense $65.28 for next 12 months		$713.64	5,612.66
02/28/2023	Journal Entry	Prepaid Ins - Feb	No				$713.64	4,899.02
03/31/2023	Journal Entry	Prepaid Ins - Mar	No				$713.64	4,185.38
04/30/2023	Journal Entry	Prepaid Ins - Apr	No				$713.64	3,471.74
05/31/2023	Journal Entry	PPI	No				$713.64	2,758.10
06/30/2023	Journal Entry	PPI	No				$713.64	2,044.46
07/31/2023	Journal Entry	Prepaid Insurance	Yes				$682.00	1,362.46
08/31/2023	Journal Entry	PPI	Yes				$682.00	680.46
09/30/2023	Journal Entry	22-28	Yes				$680.46	0.00
Total for Prepaid Insurance						**$5,604.36**	**$8,070.51**	
Prepaid Software								
Beginning Balance								7,916.66
10/31/2022	Journal Entry	Prepaid Soft - Oct	No				$791.67	7,124.99
11/30/2022	Journal Entry	Prepaid Soft - Nov	No				$791.67	6,333.32
12/31/2022	Journal Entry	Prepaid Soft - Dec	No				$791.67	5,541.65
01/31/2023	Journal Entry	Prepaid Soft -	No				$791.67	4,749.98

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
		Jan						
02/28/2023	Journal Entry	Prepaid Soft - Feb	No				$791.67	3,958.31
03/01/2023	Journal Entry	Consolidate Prepaids	No		Remaining Virtuous balance	$600.00		4,558.31
03/31/2023	Journal Entry	Prepaid Soft - Mar	No				$791.67	3,766.64
03/31/2023	Journal Entry	Prepaid Exp - Mar	No		Virtuous Software		$150.00	3,616.64
04/30/2023	Journal Entry	Prepaid Exp - Apr	No		Virtuous Software		$150.00	3,466.64
04/30/2023	Journal Entry	Prepaid Soft - Apr	No				$791.67	2,674.97
05/01/2023	Expenditure		No	Virtuous	1/4 subscription for year	$2,497.95		5,172.92
05/31/2023	Journal Entry	PPE	No		Funraise		$791.67	4,381.25
05/31/2023	Journal Entry	PPE Virtuous	No		Virtuous month 1		$832.65	3,548.60
05/31/2023	Journal Entry	PPE	No		Virtuous Software		$150.00	3,398.60
06/30/2023	Journal Entry	PPE Virtuous	No		Virtuous month 2		$832.65	2,565.95
06/30/2023	Journal Entry	PPE	No		Funraise		$791.67	1,774.28
06/30/2023	Journal Entry	PPE	No		Virtuous Software		$150.00	1,624.28
07/15/2023	Bill	18530	No	Virtuous	Virtuous Fundraising Platform Quarterly Charge	$2,497.95		4,122.23
07/31/2023	Journal Entry	PPE Virtuous	Yes		Virtuous month 3		$832.65	3,289.58
07/31/2023	Journal Entry	Prepaid Expense	Yes				$791.67	2,497.91
08/31/2023	Journal Entry	Prepaid	Yes		Virtuous month 1		$832.65	1,665.26
09/30/2023	Journal Entry	Prepaid	Yes		Virtuous month 2		$832.65	832.61
Total for Prepaid Software						**$5,595.90**	**$12,679.95**	
Accounts Payable								
11/07/2022	Bill	INV-006665	No	YourTEK Professionals			$15.00	15.00
01/18/2023	Bill	INV-006893	No	YourTEK Professionals			$5.00	20.00
02/07/2023	Bill	1029877	No	Spikes Printing Co			$30.00	50.00
02/08/2023	Bill	206489812-0-3	No	HI Touch Business Services			$928.80	978.80
02/10/2023	Bill	1029549	No	Spikes Printing Co			$493.00	1,471.80
02/14/2023	Bill	15870	No	Express Oil Change			$68.99	1,540.79
02/18/2023	Bill Payment (Check)	Check 50868	No	Pensacola Sign & Graphics, Inc		$329.16		1,211.63
02/20/2023	Bill	INV006988	No	YourTEK Professionals			$129.99	1,341.62
02/20/2023	Bill	006989	No	YourTEK Professionals			$70.35	1,411.97
02/20/2023	Bill	006988	No	YourTEK Professionals			$129.99	1,541.96
02/23/2023	Bill	230152	No	Award Masters Inc			$62.19	1,604.15
03/01/2023	Bill	Feb STMT	No	Escambia County Waste Services (vendor)			$186.97	1,791.12
03/01/2023	Bill	322398	No	Pensacola Sign & Graphics, Inc	Dewberry, Big Brothers		$329.16	2,120.28
03/01/2023	Bill	956228	No	Supreme Paper Supplies LLC			$511.10	2,631.38
03/01/2023	Bill	322443	No	Pensacola Sign & Graphics, Inc			$164.58	2,795.96
03/02/2023	Bill Payment (Check)	50870	No	YourTEK Professionals		$200.34		2,595.62
03/02/2023	Bill Payment (Check)	50869	No	Supreme Paper Supplies LLC		$511.10		2,084.52
03/02/2023	Bill Payment (Check)	50871	No	Award Masters Inc		$62.19		2,022.33
03/04/2023	Bill Payment (Credit Card)		No	Pensacola Sign & Graphics, Inc		$164.58		1,857.75
03/06/2023	Bill	957257	No	Supreme Paper Supplies LLC			$511.10	2,368.85
03/09/2023	Bill Payment (Check)	Check #50872	No	Spikes Printing Co		$523.00		1,845.85
03/14/2023	Bill Payment (Check)	Check #50879	No	Supreme Paper Supplies LLC		$511.10		1,334.75
03/14/2023	Bill Payment (Check)	Check #50878	No	HI Touch Business Services		$928.80		405.95
03/14/2023	Bill Payment (Check)	50878	No	Express Oil Change		$68.99		336.96
03/20/2023	Bill	007080	No	YourTEK Professionals			$207.32	544.28
03/21/2023	Bill Payment (Check)	Check #50877	No	Escambia County Waste Services (vendor)		$186.97		357.31
03/21/2023	Bill	958948	No	Supreme Paper Supplies LLC			$492.72	850.03
03/26/2023	Bill	959328	No	Supreme Paper Supplies LLC			$70.58	920.61
03/30/2023	Bill Payment (Check)	50877	No	Supreme Paper Supplies LLC		$563.30		357.31

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
04/25/2023	Bill		No	YourTEK Professionals			$207.32	564.63
04/25/2023	Bill	962601	No	Supreme Paper Supplies LLC			$376.21	940.84
05/03/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC		$376.21		564.63
05/05/2023	Bill	56226340505798	No	Colonial Life			$105.48	670.11
05/09/2023	Bill Payment (Check)		No	YourTEK Professionals		$207.32		462.79
05/20/2023	Bill	INV-7292	No	YourTEK Professionals			$49.37	512.16
05/24/2023	Bill	8414951-2643-2	No	Waste Management			$116.57	628.73
06/07/2023	Bill	966511	No	Supreme Paper Supplies LLC			$379.90	1,008.63
06/14/2023	Bill Payment (Check)		No	Waste Management		$116.57		892.06
06/14/2023	Bill Payment (Check)		No	Colonial Life		$105.48		786.58
06/14/2023	Bill	968262	No	Supreme Paper Supplies LLC			$379.90	1,166.48
06/15/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC		$379.90		786.58
06/20/2023	Bill	INV-007402	No	YourTEK Professionals			$49.37	835.95
06/21/2023	Bill Payment (Credit Card)		No	YourTEK Professionals		$49.37		786.58
06/21/2023	Bill Payment (Credit Card)		No	YourTEK Professionals		$207.32		579.26
06/21/2023	Bill Payment (Credit Card)		No	YourTEK Professionals		$199.36		379.90
06/22/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC		$379.90		0.00
06/23/2023	Bill	MC11634238	No	Mailchimp			$33.57	33.57
06/24/2023	Bill		No	Waste Management			$443.55	477.12
06/26/2023	Bill Payment (Credit Card)		No	Mailchimp		$33.57		443.55
06/28/2023	Bill	250000537234	No	ICW Group			$793.00	1,236.55
06/29/2023	Bill	969842	No	Supreme Paper Supplies LLC			$379.90	1,616.45
06/30/2023	Bill	INV-007494	No	YourTEK Professionals			$49.37	1,665.82
06/30/2023	Bill		No	Escambia County Waste Services (vendor)			$209.24	1,875.06
07/01/2023	Bill	INV-548	No	Jetty IOT			$597.00	2,472.06
07/06/2023	Bill Payment (Check)		No	Jetty IOT		$597.00		1,875.06
07/08/2023	Bill		No	Keep America Beautiful			$400.00	2,275.06
07/11/2023	Bill	971138	No	Supreme Paper Supplies LLC			$478.77	2,753.83
07/13/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC		$478.77		2,275.06
07/13/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC		$379.90		1,895.16
07/14/2023	Bill Payment (Check)		No	Waste Management		$443.55		1,451.61
07/14/2023	Bill Payment (Check)		No	ICW Group		$793.00		658.61
07/15/2023	Bill	18530	No	Virtuous			$2,497.95	3,156.56
07/19/2023	Bill	150000576379	No	ICW Group			$793.52	3,950.08
07/20/2023	Bill	249023	No	Firestone			$41.33	3,991.41
07/24/2023	Bill Payment (Credit Card)		No	Firestone		$41.33		3,950.08
07/31/2023	Bill		No	Benjamin Robinson			$250.00	4,200.08
07/31/2023	Bill		No	Escambia County Waste Services (vendor)			$217.93	4,418.01
08/01/2023	Bill	20	No	Benjamin Robinson			$50.00	4,468.01
08/03/2023	Bill Payment (Check)		No	YourTEK Professionals		$49.37		4,418.64
08/03/2023	Bill Payment (Check)		No	Virtuous		$2,497.95		1,920.69
08/03/2023	Bill		No	Florida Department of Revenue			$50.00	1,970.69
08/04/2023	Bill Payment (Check)		No	ICW Group		$793.52		1,177.17
08/04/2023	Bill		No	Cox Communications			$60.99	1,238.16
08/07/2023	Bill Payment (Check)		No	Escambia County Waste Services (vendor)		$209.24		1,028.92
08/08/2023	Bill Payment (Check)		No	Florida Department of Revenue		$50.00		978.92
08/09/2023	Bill Payment		No	Benjamin Robinson		$50.00		928.92

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
	(Credit Card)							
08/10/2023	Bill Payment (Check)		No	Benjamin Robinson		$250.00		678.92
08/15/2023	Bill Payment (Check)		No	Waste Management		$666.86		12.06
08/15/2023	Bill	974025	No	Supreme Paper Supplies LLC			$478.77	490.83
08/20/2023	Bill	100000630876	No	ICW Group			$647.56	1,138.39
08/20/2023	Bill	INV-007597	No	YourTEK Professionals			$49.37	1,187.76
08/20/2023	Bill	2006066447	No	Philadelphia Insurance Companies			$4,914.98	6,102.74
08/22/2023	Bill	323183	No	Pensacola Sign & Graphics, Inc			$1,810.38	7,913.12
08/23/2023	Bill		No	Mailchimp			$33.57	7,946.69
08/23/2023	Bill Payment (Check)		No	Supreme Paper Supplies LLC		$478.77		7,467.92
08/23/2023	Bill		No	JNE Notary Solutions			$10.75	7,478.67
08/24/2023	Bill Payment (Credit Card)		No	Mailchimp		$33.57		7,445.10
08/24/2023	Bill	8424096-2643-4	No	Waste Management			$897.36	8,342.46
08/24/2023	Bill	8426113-2643-5	No	Waste Management			$904.96	9,247.42
08/25/2023	Bill	8420150-2643-3	No	Waste Management			$666.86	9,914.28
08/28/2023	Bill Payment (Credit Card)		No	Pensacola Sign & Graphics, Inc		$905.19		9,009.09
08/28/2023	Bill Payment (Credit Card)		No	JNE Notary Solutions		$10.75		8,998.34
08/30/2023	Bill Payment (Credit Card)		No	Keep America Beautiful		$400.00		8,598.34
08/31/2023	Bill		No	Escambia County Waste Services (vendor)			$52.27	8,650.61
09/01/2023	Bill		No	Jetty IOT			$597.00	9,247.61
09/01/2023	Bill	2006066448	No	Philadelphia Insurance Companies			$1,154.96	10,402.57
09/01/2023	Bill Payment (Check)		No	Philadelphia Insurance Companies		$4,914.98		5,487.59
09/04/2023	Bill		No	Cox Communications			$60.99	5,548.58
09/05/2023	Bill Payment (Check)		No	Escambia County Waste Services (vendor)		$217.93		5,330.65
09/05/2023	Bill	977289	No	Supreme Paper Supplies LLC			$45.17	5,375.82
09/06/2023	Bill Payment (Check)		No	ICW Group		$647.56		4,728.26
09/06/2023	Bill Payment (Check)		No	Jetty IOT		$597.00		4,131.26
09/12/2023	Bill Payment (Check)		No	Cox Communications		$60.99		4,070.27
09/12/2023	Bill Payment (Check)		No	YourTEK Professionals		$49.37		4,020.90
09/12/2023	Bill Payment (Check)		No	Cox Communications		$60.99		3,959.91
09/14/2023	Bill Payment (Check)		No	Waste Management		$897.36		3,062.55
09/20/2023	Bill	007715	No	YourTEK Professionals			$49.37	3,111.92
09/20/2023	Bill	250000562651	No	ICW Group			$604.82	3,716.74
09/20/2023	Bill	200000594981	No	ICW Group			$1,541.00	5,257.74
09/22/2023	Bill Payment (Check)		No	Philadelphia Insurance Companies		$1,154.96		4,102.78
09/28/2023	Bill Payment (Credit Card)		No	Pensacola Sign & Graphics, Inc		$905.19		3,197.59
09/29/2023	Bill	980109	No	Supreme Paper Supplies LLC			$478.77	3,676.36
09/30/2023	Bill		No	Escambia County Waste Services (vendor)			$35.90	3,712.26
Total for Accounts Payable						**$24,739.63**	**$28,451.89**	
The First Bank #3788								
Beginning Balance								8,759.86
10/01/2022	Journal Entry		Yes		to reconcile CC after QBO conversion	$297.32		8,462.54
10/27/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162300103842356149; 05542; 3804PATRICK STEWART;		$58.65	8,521.19
10/27/2022	Expenditure		No	4Imprint	4IMPRINT INC 4IMPRINT. 24692162299103754653197; 05969; 3796SIGRID SOLGARD;		$333.73	8,854.92
10/31/2022	Expenditure		No	Shell Oil	SHELL OIL 12427520007 CANTONMEN 24316052301548809450293; 05542; 7325COLIN MEYER;		$77.60	8,932.52

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
10/31/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162302105402189719; 05542; 3812DAVID COCHRAN;		$65.00	8,997.52
11/01/2022	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137462305001586671701; 05542; 3804PATRICK STEWART;		$58.09	9,055.61
11/01/2022	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137462305001586671883; 05533; 3812DAVID COCHRAN;		$174.28	9,229.89
11/02/2022	Expenditure		No	Instant Promotion	INSTANT PROMOTION 919-977-8 24247602305300699415396; 05969; 3796SIGRID SOLGARD;		$503.99	9,733.88
11/02/2022	Expenditure		No	Indeed	INDEED 203-564-2 24692162305108207035894; 08999; 3796SIGRID SOLGARD;		$211.55	9,945.43
11/02/2022	Expenditure		No	City Parking	CITY PARKING 856-234-8 24445002306600108972099; 07523; 3796SIGRID SOLGARD;		$1.16	9,946.59
11/02/2022	Expenditure		No	USPS	USPS CHANGE OF ADDRESS 800-238-3 24137462305300766427243; 09402; 3796SIGRID SOLGARD;		$1.10	9,947.69
11/03/2022	Expenditure		No		ADOBE *800-833-6687 ADOBE.LY/E 24692162306108514112260; 05734; 3796SIGRID SOLGARD;		$14.99	9,962.68
11/04/2022	Expenditure		No		WWW.CUSTOMCANOPY.CO HTTPSWWW.C 24492162307000044081282; 05399; 3796SIGRID SOLGARD;		$350.00	10,312.68
11/07/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162311102078437067; 05542; 3812DAVID COCHRAN;		$66.01	10,378.69
11/07/2022	Expenditure		No	Shell Oil	SHELL OIL 57546315904 PENSACOLA 24316052310548300753152; 05541; 7325COLIN MEYER;		$8.03	10,386.72
11/08/2022	Expenditure		No	Tom Thumb	TOM THUMB #0143 PENSACOLA 24137462312001527632987; 05542; 7325COLIN MEYER;		$78.86	10,465.58
11/10/2022	Expenditure		No	Polonza Bistro	POLONZA BISTRO PENSACOLA 24037242313900012281232; 05812; 3796SIGRID SOLGARD;		$42.61	10,508.19
11/10/2022	Expenditure		No	Microsoft	MSFT * E0600KXMXI MSBILL.IN 24430992313400813008085; 05045; 3796SIGRID SOLGARD;		$23.51	10,531.70
11/14/2022	Expenditure		No	Polonza Bistro	POLONZA BISTRO PENSACOLA 24037242315900012435380; 05812; 3796SIGRID SOLGARD;		$40.24	10,571.94
11/14/2022	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT. 24692162315105376412977; 05734; 3796SIGRID SOLGARD;		$42.50	10,614.44
11/14/2022	Expenditure		No	Office Depot	OFFICE DEPOT #202 PENSACOLA 24137462314100445236778; 05943; 3796SIGRID SOLGARD;		$47.59	10,662.03
11/14/2022	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137462317001394608107; 05542; 3812DAVID COCHRAN;		$69.01	10,731.04
11/14/2022	Expenditure		No	Fletchers Towing	Fletcher’s Towing Inc Pensacola 24426292314030039361271; 07549; 3804PATRICK STEWART;		$299.26	11,030.30
11/14/2022	Expenditure		No	Shell Oil	SHELL OIL 57544663800 PENSACOLA 24316052316548319528680; 05542; 3812DAVID COCHRAN;		$68.00	11,098.30
11/14/2022	Expenditure		No	Exxon Mobil	EXXONMOBIL 48319966 PENSACOLA 24164052314378008080057; 05542; 3804PATRICK STEWART;		$63.33	11,161.63
11/17/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162321109496688872; 05542; 7325COLIN MEYER;		$76.10	11,237.73
11/17/2022	Expenditure		No	Office Depot	OFFICE DEPOT #1214 800-463-3 24137462320300723641259; 05965; 3838KRYSTAL BROWN;		$62.80	11,300.53
11/18/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162322100250594827; 05542; 3804PATRICK STEWART;		$58.19	11,358.72
11/18/2022	Expenditure		No	4Imprint	4IMPRINT INC 4IMPRINT. 24692162321100157593345; 05969; 3796SIGRID SOLGARD;		$317.84	11,676.56
11/21/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162324101834242329; 05542; 3812DAVID COCHRAN;		$69.02	11,745.58
11/21/2022	Journal Entry	22-18	No		Credit Card Payment: WEB PYMT CARDMEMBER SERV 112122	$2,000.00		9,745.58
11/23/2022	Expenditure		No	ICW Group	12 month Auto Policy; expense $200.87 per month		$2,410.50	12,156.08
11/23/2022	Credit Card Credit		No	Samsara	SAMSARA HTTPSWWW.S 24011342326000021678107; 05734; 3796SIGRID SOLGARD;	$1,137.24		11,018.84
11/25/2022	Expenditure		No	Shell Oil	SHELL OIL 12482341000 PENSACOLA 24316052327548034997399; 05542; 3804PATRICK STEWART;		$59.00	11,077.84
11/25/2022	Expenditure		No	Mailchimp	MailChimp 000-00000 24204292327000112203727; 05818; 3796SIGRID SOLGARD;		$38.25	11,116.09
11/29/2022	Expenditure		No	Pensacola Sign & Graphics, Inc	PENSACOLA SIGN & GRAPH 850-43378 24137472333000010740426; 05099; 3796SIGRID SOLGARD;		$266.80	11,382.89
11/29/2022	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137462333001666516046; 05542; 3804PATRICK STEWART;		$63.08	11,445.97
11/30/2022	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164072333978861093330; 05542; 3804PATRICK STEWART;		$59.64	11,505.61
12/02/2022	Expenditure		No	Circle K	CIRCLE K 08235 PENSACOLA 24692162336101321345615; 05542; 7325COLIN MEYER;		$65.81	11,571.42
12/05/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162339101003849907; 05542; 3804PATRICK STEWART;		$57.31	11,628.73
12/05/2022	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/E 24692162336101573160852; 05734; 3796SIGRID SOLGARD;		$14.99	11,643.72

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
12/05/2022	Expenditure		No	Mobile Mini	WILLSCOT MOBILE MINI 480-894-6 2443106233770086246 6925; 04225; 3796SIGRID SOLGARD;		$176.00	11,819.72
12/06/2022	Expenditure		No	Circle K	CIRCLE K # 09079 PENSACOLA 24692162340101853944136; 05542; 7325COLIN MEYER;		$67.60	11,887.32
12/07/2022	Expenditure		No	Loaves and Fishes	LOAVES AND FISHES PENSACOLA 2466985234109174600008 5; 05999; 3796SIGRID SOLGARD;		$7.47	11,894.79
12/09/2022	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164072342978861093420; 05542; 3804PATRICK STEWART;		$52.53	11,947.32
12/09/2022	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 90014 PENSACOLA 24137462343001657332880; 05542; 3804PATRICK STEWART;		$74.02	12,021.34
12/12/2022	Expenditure		No	Microsoft	MSFT * E0600LBN8G MSBILL.IN 24430992343400815017518; 05045; 3796SIGRID SOLGARD;		$21.00	12,042.34
12/12/2022	Expenditure		No	Pensacola Thrift Store	PENSACOLA THRIFT STORE PENSACOLA 24427332343710042243438; 05931; 3796SIGRID SOLGARD;		$20.90	12,063.24
12/12/2022	Expenditure		No	Discountmugs.com	Plastic Green Cups - Communi-tee Cup Event		$165.45	12,228.69
12/12/2022	Expenditure		No	Circle K	CIRCLE K # 07746 PENSACOLA 24692162345106098136468; 05542; 7325COLIN MEYER;		$5.29	12,233.98
12/12/2022	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT. 24692162345106467032736; 05734; 3796SIGRID SOLGARD;		$42.50	12,276.48
12/14/2022	Expenditure		No	Raceway	RACEWAY 6940 18969402 PENSACOLA 24164072347978871903472; 05542; 3812DAVID COCHRAN;		$63.00	12,339.48
12/14/2022	Expenditure		No	Sticker Mule	Logo Stickers or Magnets		$45.00	12,384.48
12/14/2022	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 0062 MOLINO 24137462348001717014283; 05542; 7325COLIN MEYER;		$81.61	12,466.09
12/15/2022	Expenditure		No	4Imprint	4IMPRINT INC 4IMPRINT. 24692162348109333796580; 05969; 3796SIGRID SOLGARD;		$432.75	12,898.84
12/19/2022	Expenditure		No	Office Depot	OFFICE DEPOT #1214 800-463-3 24137462350100489164303; 05965; 2398MADISON WILLIAMS;		$87.89	12,986.73
12/21/2022	Journal Entry	22-17	No		Credit Card Payment: WEB PYMT CARDMEMBER SERV 122122	$2,500.00		10,486.73
12/21/2022	Expenditure		No	Marathon	MARATHON PETRO150847 PENSACOLA 24034542354002450602379; 05542; 3812DAVID COCHRAN;		$62.00	10,548.73
12/21/2022	Expenditure		No	USPS	USPS PO 1174170018 PENSACOLA 24137462355001918361392; 09402; 3796SIGRID SOLGARD;		$65.40	10,614.13
12/23/2022	Expenditure		No	Gallery Night of Pensacola	GALLERY NIGHT OF PENSA 850-39013 24377352357000003361168; 08398; 2398MADISON WILLIAMS;		$50.00	10,664.13
12/23/2022	Expenditure		No	Walmart	MURPHY6750ATWALMART PENSACOLA 24431052356838000215411; 05542; 3796SIGRID SOLGARD;		$32.79	10,696.92
12/23/2022	Expenditure		No	Hogentogler	HOGENTOGLER & CO INC 410-38123 24639232356900015000044; 05046; 3796SIGRID SOLGARD;		$210.93	10,907.85
12/27/2022	Expenditure		No	Raceway	RACEWAY 6877 48868772 PENSACOLA 24164072357978727323575; 05542; 7325COLIN MEYER;		$81.19	10,989.04
12/27/2022	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793382357000116133721; 05818; 3796SIGRID SOLGARD;		$47.60	11,036.64
12/27/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162358107083790008; 05541; 3804PATRICK STEWART;		$50.00	11,086.64
12/29/2022	Expenditure		No	Shell Oil	SHELL OIL 12427520007 CANTONMEN 24316052362548467026902; 05542; 7325COLIN MEYER;		$62.46	11,149.10
01/03/2023	Expenditure		No	Facebook	FACEBK H682UKXSS2 650-54348 24204292365000615027071; 07311; 3796SIGRID SOLGARD;		$32.29	11,181.39
01/03/2023	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/ 24692163002103284296109; 05734; 3796SIGRID SOLGARD;		$14.99	11,196.38
01/03/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463003001385707345; 05542; 3804PATRICK STEWART;		$72.88	11,269.26
01/03/2023	Credit Card Credit		No	The First Credit Card	SPEND AND GET STMT CREDIT JABOYC1 3003134730; 05999; 3796SIGRID SOLGARD;	$25.00		11,244.26
01/04/2023	Expenditure		No	HI TECH CAR WASH	HI TECH CAR WASH AND O PENSACOLA 24055223004400481000016; 07542; 3804PATRICK STEWART;		$20.75	11,265.01
01/05/2023	Expenditure		No	Home Depot	THE HOME DEPOT #6932 PENSACOLA 24943013004010182135424; 05200; 3804PATRICK STEWART;		$42.20	11,307.21
01/06/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663005838005108910; 05542; 7325COLIN MEYER;		$73.01	11,380.22
01/06/2023	Expenditure		No	Publix	PUBLIX #1522 PENSACOLA 24137463006001427743149; 05411; 3796SIGRID SOLGARD;		$9.82	11,390.04
01/09/2023	Expenditure		No	El Asador Inc	EL ASADOR INC PENSACOLA 24428063008001340533217; 05812; 3796SIGRID SOLGARD;		$13.33	11,403.37
01/09/2023	Expenditure		No	Circle K	CIRCLE K 04957 PENSACOLA 24692163008107704425432; 05542; 3796SIGRID SOLGARD;		$40.68	11,444.05
01/10/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463010001410322434; 05533; 7325COLIN MEYER;		$18.26	11,462.31
01/10/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463010001410270112; 05542; 3812DAVID COCHRAN;		$83.00	11,545.31
01/10/2023	Expenditure		No	Microsoft	MSFT * E0600LPV7N MSBILL.IN 24430993009400814015326; 05045;		$21.00	11,566.31

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
					3796SIGRID SOLGARD;			
01/11/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073010978861090102; 05542; 3804PATRICK STEWART;		$56.59	11,622.90
01/11/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463011001421926321; 05542; 7325COLIN MEYER;		$59.45	11,682.35
01/12/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT. 24692163011100121544187; 05734; 3796SIGRID SOLGARD;		$42.50	11,724.85
01/12/2023	Journal Entry	22-16	No		Credit Card Payment: PAYMENT THANK YOU INTERNET; 00000;	$1,000.00		10,724.85
01/13/2023	Expenditure		No	Innerarity Hardware	INNERARITY HARDWARE PENSACOLA 24755423012670120035412; 05251; 3804PATRICK STEWART;		$35.66	10,760.51
01/13/2023	Expenditure		No	Sticker Mule	Large logo stickers for trash barrels		$667.50	11,428.01
01/13/2023	Expenditure		No	Discountmugs.com	Plastic Green Cups - Communi-tee Cup Event		$140.95	11,568.96
01/17/2023	Expenditure		No	Amazon	AMZN Mktp US*NU6T29QE3 Amzn.com/ 24692163015103115754024; 05942; 2398MADISON WILLIAMS;		$41.63	11,610.59
01/17/2023	Expenditure		No	Facebook	FACEBK HD5QZLFTS2 650-54348 24204293015000514486073; 07311; 3796SIGRID SOLGARD;		$35.00	11,645.59
01/17/2023	Expenditure		No	4Imprint	4IMPRINT INC 4IMPRINT. 24692163013101954581450; 05969; 3796SIGRID SOLGARD;		$1,878.45	13,524.04
01/17/2023	Expenditure		No	Etsy.com	Etsy.com - sofiasfindi 844-65938 24906413013165027754759; 05965; 3796SIGRID SOLGARD;		$42.95	13,566.99
01/18/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073017978861090170; 05542; 3804PATRICK STEWART;		$46.45	13,613.44
01/18/2023	Expenditure		No	Circle K	CIRCLE K # 07746 PENSACOLA 24692163018104934767673; 05542; 7325COLIN MEYER;		$90.04	13,703.48
01/18/2023	Expenditure		No	CALIBER CAR WASH	CALIBER CAR WASH - PEN PENSACOLA 24269793018000891857480; 07542; 2398MADISON WILLIAMS;		$10.00	13,713.48
01/19/2023	Expenditure		No	Double the Donation	DOUBLE THE DONATION HTTPSDOUBL 24492163018000026813239; 08398; 3796SIGRID SOLGARD;		$2.72	13,716.20
01/20/2023	Expenditure		No	Winn-Dixie	WINN-DIXIE #0507 PACE 24137463020001411455165; 05411; 2398MADISON WILLIAMS;		$8.97	13,725.17
01/20/2023	Expenditure		No	Bay Area Printing	BAY AREA PRINTING & GR 850-433-6 24687203019017013811404; 02741; 3796SIGRID SOLGARD;		$769.00	14,494.17
01/23/2023	Journal Entry	22-25	No		Credit Card Payment: PAYMENT THANK YOU WEB AUTOMTC; 00000;	$3,000.00		11,494.17
01/23/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$63.92	11,558.09
01/23/2023	Expenditure		No	Guitar Center	GUITAR CENTER #792 PENSACOLA 2494300302198520097983O; 05733; 3796SIGRID SOLGARD;		$47.99	11,606.08
01/23/2023	Journal Entry	22-24	No		Credit Card Payment: PAYMENT THANK YOU INTERNET; 00000;	$3,000.00		8,606.08
01/24/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793383023000091066724; 05818; 3796SIGRID SOLGARD;		$55.24	8,661.32
01/24/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$84.23	8,745.55
01/25/2023	Expenditure		No	Office Depot	OFFICE DEPOT #1214 800-463-3 24137463024100355024098; 05965; 3796SIGRID SOLGARD;		$62.16	8,807.71
01/25/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$62.03	8,869.74
01/25/2023	Expenditure		No	Sunbiz	NIC*-FL SUNBIZ.ORG EGOV.COM 24055233025400622190977; 09399; 3796SIGRID SOLGARD;		$70.00	8,939.74
01/30/2023	Expenditure		No	Walmart	WAL-MART #1224 PENSACOLA 24455013027141001703267; 05411; 3796SIGRID SOLGARD;		$66.54	9,006.28
01/30/2023	Expenditure		No	Facebook	FACEBK 4UX3ZM7TS2 650-54348 24204293031000085377545; 07311; 3796SIGRID SOLGARD;		$35.00	9,041.28
01/30/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$67.00	9,108.28
01/30/2023	Expenditure		No	Goodwill	GOODWILL OLIVE RD 26 PENSACOLA 24789303027362902294543; 05651; 3796SIGRID SOLGARD;		$17.09	9,125.37
01/30/2023	Expenditure		No	Publix	PUBLIX #1316 PENSACOLA 24137463028001574641249; 05411; 3796SIGRID SOLGARD;		$12.99	9,138.36
01/30/2023	Expenditure		No	Richey’s East Inc	RICHEYS #2 PENSACOLA 24049553029900018300367; 05921; 3796SIGRID SOLGARD;		$126.69	9,265.05
01/30/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$112.16	9,377.21
01/31/2023	Expenditure		No	4Imprint	4IMPRINT INC 4IMPRINT. 24692163030101232941723; 05969; 3796SIGRID SOLGARD;		$203.74	9,580.95
02/01/2023	Expenditure		No	Facebook	FACEBK 4UX3ZM7TS2 650-54348 24204293031000085377545; 07311; 3796SIGRID SOLGARD;		$13.92	9,594.87
02/01/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;		$35.46	9,630.33
02/02/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$58.83	9,689.16
02/02/2023	Expenditure		No	Indeed	ONLINE JOB ADS INDEED 512-45953 24793383032000247507422; 07361; 3796SIGRID SOLGARD;		$120.00	9,809.16

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
02/03/2023	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/ 24692163033102965532223; 05734; 3796SIGRID SOLGARD;		$14.99	9,824.15
02/06/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$69.00	9,893.15
02/06/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663034838005981444; 05542; 7325COLIN MEYER;		$75.00	9,968.15
02/06/2023	Expenditure		No	LinkedIn	LINKEDIN-870*9449864 LNKD.IN/B 24692163034104152659180; 05968; 3796SIGRID SOLGARD;		$149.50	10,117.65
02/08/2023	Expenditure		No	Marshalls	MARSHALLS #1192 PENSACOLA 24137463039001467406673; 05310; 3796SIGRID SOLGARD;		$45.28	10,162.93
02/08/2023	Expenditure		No	Walmart	WM SUPERCENTER #1224 PENSACOLA 24445003039400185100207; 05411; 3796SIGRID SOLGARD;		$89.30	10,252.23
02/08/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$76.88	10,329.11
02/09/2023	Expenditure		No	Pensacola Thrift Store	PENSACOLA THRIFT STORE PENSACOLA 24427333039710038366554; 05931; 3796SIGRID SOLGARD;		$18.95	10,348.06
02/10/2023	Expenditure		No	Microsoft	MSFT * E0600M3Y9A MSBILL.IN 24430993040400819041641; 05045; 3796SIGRID SOLGARD;		$21.00	10,369.06
02/10/2023	Expenditure		No	Target	TARGET 00006866 PENSACOLA 24164073040091007146715; 05310; 3796SIGRID SOLGARD;		$122.52	10,491.58
02/10/2023	Expenditure		No	First Tee Gulf Coast	SQ *FIRST TEE GULF COA Pensacola 24692163040108458473586; 08398; 3796SIGRID SOLGARD;		$800.00	11,291.58
02/13/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT 24692163042109659298689; 05734; 3796SIGRID SOLGARD;		$85.00	11,376.58
02/13/2023	Expenditure		No	O'Reilly Auto Parts	O'REILLY AUTO PARTS 97 PENSACOLA 24431053042838000334418; 05533; 3804PATRICK STEWART;		$40.83	11,417.41
02/13/2023	Expenditure		No	Walmart	WM SUPERCENTER #3484 PENSACOLA 24445003043400243913405; 05411; 3804PATRICK STEWART;		$24.77	11,442.18
02/13/2023	Expenditure		No	Sam's Club	SAMS CLUB #8119 PENSACOLA 24445003043400243913579; 05300; 3804PATRICK STEWART;		$71.35	11,513.53
02/13/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$61.78	11,575.31
02/13/2023	Expenditure		No	Walmart	WAL-MART #3484 PENSACOLA 24455013042141005211243; 05411; 3804PATRICK STEWART;		$267.79	11,843.10
02/14/2023	Expenditure		No	Walmart	Thank you gifts		$29.97	11,873.07
02/16/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$70.04	11,943.11
02/16/2023	Journal Entry	22-23	No		Credit Card Payment: INTERNET PAYMENT THANK YOU INTERNET; 00000;	$2,000.00		9,943.11
02/16/2023	Expenditure		No	Winn-Dixie	Clean Team Event Supplies		$10.98	9,954.09
02/16/2023	Expenditure		No	Office Depot	OFFICE DEPOT #1214 800-463-3 24137463046100418155149; 05965; 2398MADISON WILLIAMS;		$87.89	10,041.98
02/16/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$8.50	10,050.48
02/17/2023	Expenditure		No	Winn-Dixie	Clean Team Event Supplies		$69.60	10,120.08
02/17/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$38.32	10,158.40
02/17/2023	Expenditure		No	Winn-Dixie	Clean Team Event Supplies		$31.53	10,189.93
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$46.60	10,236.53
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$15.09	10,251.62
02/21/2023	Expenditure		No	Publix	Chocolate & Cheese Festival; Clean Team		$108.79	10,360.41
02/21/2023	Expenditure		No	Richey's East Inc	Chocolate & Cheese Festival; Clean Team		$21.48	10,381.89
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$57.22	10,439.11
02/21/2023	Expenditure		No	Publix	Chocolate & Cheese Festival; Clean Team		$115.80	10,554.91
02/21/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$15.72	10,570.63
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$62.14	10,632.77
02/21/2023	Expenditure		No	Richey's East Inc	Chocolate & Cheese Festival; Clean Team		$55.88	10,688.65
02/21/2023	Expenditure		No	O'Zone Pizza Pub	O'ZONE PIZZA PUB PENSACOLA 24055223048207615500342; 05812; 2398MADISON WILLIAMS;		$90.25	10,778.90
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$66.30	10,845.20
02/21/2023	Journal Entry	22-22	No		Credit Card Payment: PAYMENT THANK YOU WEB AUTOMTC; 00000;	$3,000.00		7,845.20
02/21/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663048838006408847; 05542; 7325COLIN MEYER;		$75.00	7,920.20
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$39.86	7,960.06
02/21/2023	Expenditure		No	Shell Oil	SHELL OIL 57546315904 PENSACOLA 24316053050548254349546;		$72.94	8,033.00

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
					05542; 7325COLIN MEYER;			
02/22/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$65.01	8,098.01
02/23/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$81.40	8,179.41
02/24/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793383054000084946827; 05818; 3796SIGRID SOLGARD;		$55.24	8,234.65
02/27/2023	Expenditure		No		PERDIDO KEY OYSTER BAR PENSACOLA 24707803055018020540729; 05812; 3804PATRICK STEWART;		$197.09	8,431.74
02/27/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$87.64	8,519.38
02/27/2023	Expenditure		No	USA CSC TEP Co	CSC SERVICEWORK PENSACOLA 2405523305740053900050 0; 05814; 7325COLIN MEYER;		$2.00	8,521.38
02/27/2023	Expenditure		No		PAPA JOHNS #601 PENSACOLA 2444500305750042171939 2; 05814; 7325COLIN MEYER;		$52.19	8,573.57
02/28/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$70.34	8,643.91
03/01/2023	Expenditure		No	Facebook	FACEBK 4UX3ZM7TS2 650-54348 24204293031000085377545; 07311; 3796SIGRID SOLGARD;		$33.79	8,677.70
03/01/2023	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 0062 MOLINO 24137463060001470726564; 05542; 7325COLIN MEYER;		$91.43	8,769.13
03/02/2023	Expenditure		No	Indeed	ONLINE JOB ADS INDEED 512-45953 24793383060000221636820; 07361; 3796SIGRID SOLGARD;		$120.00	8,889.13
03/03/2023	Expenditure		No	Home Depot	THE HOME DEPOT #6932 PENSACOLA 24943013061010178749972; 05200; 7325COLIN MEYER;		$135.06	9,024.19
03/03/2023	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 0067 PENSACOLA 24137463062001520491696; 05541; 5857JESSIE HEDRICK;		$40.00	9,064.19
03/03/2023	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/ 24692163061103769377471; 05734; 3796SIGRID SOLGARD;		$14.99	9,079.18
03/04/2023	Bill Payment (Credit Card)		No	Pensacola Sign & Graphics, Inc			$164.58	9,243.76
03/06/2023	Expenditure		No	Walmart	Clean Team - Destin Food Truck Festival		$15.21	9,258.97
03/06/2023	Expenditure		No	Shell Oil	SHELL OIL10048774003 PENSACOLA 24316053063548122947872; 05542; 7325COLIN MEYER;		$83.74	9,342.71
03/06/2023	Expenditure		No	Winn-Dixie	Clean Team - Destin Food Truck Festival		$19.65	9,362.36
03/06/2023	Expenditure		No		QUICK FILL AND MORE IN PENSACOLA 2400322306375201484133 7; 05542; 3804PATRICK STEWART;		$60.42	9,422.78
03/06/2023	Expenditure		No	Walmart	Clean Team - Destin Food Truck Festival		$7.80	9,430.58
03/07/2023	Expenditure		No		ABC FINE WINE/SPIRITS DESTIN 24445003065500485828402; 05921; 3804PATRICK STEWART;		$50.28	9,480.86
03/09/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;		$55.82	9,536.68
03/09/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;		$43.30	9,579.98
03/09/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$58.34	9,638.32
03/09/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$95.11	9,733.43
03/09/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$72.00	9,805.43
03/10/2023	Expenditure		No	Microsoft	MSFT * E0600MISGS MSBILL.IN 24430993068400814083686; 05045; 3796SIGRID SOLGARD;		$26.89	9,832.32
03/13/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT 24692163070100757829504; 05734; 3796SIGRID SOLGARD;		$85.00	9,917.32
03/13/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$32.87	9,950.19
03/14/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$75.00	10,025.19
03/15/2023	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 0062 MOLINO 24137463074001453870987; 05542; 7325COLIN MEYER;		$98.68	10,123.87
03/20/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973079839000193587; 05542; 5857JESSIE HEDRICK;		$85.01	10,208.88
03/20/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$63.58	10,272.46
03/20/2023	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 90015 MARY ESTH 24137463078001548917336; 05542; 3804PATRICK STEWART;		$61.08	10,333.54
03/21/2023	Journal Entry	22-21	No		Credit Card Payment: WEB PYMT CARDMEMBER SERV 032123	$3,000.00		7,333.54
03/23/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;		$74.78	7,408.32
03/24/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$99.69	7,508.01
03/24/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542;		$67.91	7,575.92

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
					3804PATRICK STEWART;			
03/24/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$61.63	7,637.55
03/24/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 2479338308200007998722O; 05818; 3796SIGRID SOLGARD;		$55.24	7,692.79
03/27/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;		$45.98	7,738.77
03/28/2023	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 0130 PENSACOLA 24137463087001504929571; 05542; 7325COLIN MEYER;		$78.00	7,816.77
03/29/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973088839000217344; 05541; 5857JESSIE HEDRICK;		$65.00	7,881.77
03/29/2023	Expenditure	40420008	No	Florida Dept of State			$61.25	7,943.02
03/31/2023	Expenditure		No	Techsoup			$18.00	7,961.02
04/03/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973091839000225367; 05542; 5857JESSIE HEDRICK;		$90.04	8,051.06
04/03/2023	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/ 24692163092104191446671; 05734; 3796SIGRID SOLGARD;		$19.99	8,071.05
04/03/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$80.00	8,151.05
04/05/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$92.47	8,243.52
04/05/2023	Expenditure		No	Rich’s Car Wash	Richs Car Wash PENSACOLA 24512393094049740479625; 07542; 7325COLIN MEYER;		$20.00	8,263.52
04/07/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463097001654878774; 05542; 5857JESSIE HEDRICK;		$69.79	8,333.31
04/07/2023	Expenditure		No	QuickBooks Payments	QuickBooks Desktop Annual Payment - Will be refunded		$799.00	9,132.31
04/07/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$70.27	9,202.58
04/10/2023	Expenditure		No	Microsoft	MSFT * E0600MWYD4 MSBILL.IN 24430993099400813172681; 05045; 3796SIGRID SOLGARD;		$24.00	9,226.58
04/10/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$101.06	9,327.64
04/11/2023	Expenditure		No	Zoom	ZOOM.US 888-799-9666 WWW.ZOOM. 24011343100000031782584; 04814; 9164CHARLES BARE;		$74.95	9,402.59
04/12/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT 24692163101101162674066; 05734; 3796SIGRID SOLGARD;		$85.00	9,487.59
04/13/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$78.17	9,565.76
04/17/2023	Expenditure		No	Sam’s Club	SAMSCLUB #8119 PENSACOLA 24226383105091007229173; 05300; 9164CHARLES BARE;		$29.28	9,595.04
04/17/2023	Expenditure		No	Cefco	CEFCO 0425 PENSACOLA 24941663105838002930943; 05542; 5857JESSIE HEDRICK;		$88.02	9,683.06
04/17/2023	Expenditure		No	Vannoy’s Tires	VANNOYS TIRES PENSACOLA 24247603104300754408071; 05532; 3804PATRICK STEWART;		$127.53	9,810.59
04/17/2023	Expenditure		No	WebFlow Software	WEBFLOW.COM HTTPSWEBF 24492163104000053003857; 07372; 9164CHARLES BARE;		$28.00	9,838.59
04/17/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;		$236.49	10,075.08
04/17/2023	Expenditure		No	WebFlow Software	WEBFLOW.COM HTTPSWEBF 24492163104000050733852; 07372; 9164CHARLES BARE;		$276.00	10,351.08
04/18/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$22.46	10,373.54
04/19/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$95.00	10,468.54
04/20/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$74.00	10,542.54
04/21/2023	Journal Entry	22-20	No		Credit Card Payment: PAYMENT THANK YOU WEB AUTOMTC; 00000;	$3,000.00		7,542.54
04/21/2023	Expenditure		No	Sam’s Club	SAMS CLUB #8119 PENSACOLA 24445003111400197864700; 05542; 9164CHARLES BARE;		$37.00	7,579.54
04/24/2023	Expenditure		No	USA CSC TEP Co	CSC SERVICEWORK PENSACOLA 24055233114400536000231; 05814; 7325COLIN MEYER;		$2.00	7,581.54
04/24/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$59.46	7,641.00
04/24/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 2479338311300008870362 9; 05818; 3796SIGRID SOLGARD;		$55.24	7,696.24
04/25/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463115001492404831; 05542; 3804PATRICK STEWART;		$89.45	7,785.69
04/26/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$76.10	7,861.79
05/01/2023	Expenditure		No	Shell Oil	SHELL OIL 57546315904 PENSACOLA 24316053120548825183586; 05542; 7325COLIN MEYER;		$40.00	7,901.79
05/01/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542;		$58.12	7,959.91

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
					3804PATRICK STEWART;			
05/01/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$10.00	7,969.91
05/01/2023	Expenditure		No	Virtuous	Expense $832.65 for 3 months		$2,497.95	10,467.86
05/02/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$87.83	10,555.69
05/03/2023	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/ 24692163122107864654285; 05734; 3796SIGRID SOLGARD;		$19.99	10,575.68
05/04/2023	Expenditure		No	Walmart	Sunpass Transponder		$5.36	10,581.04
05/04/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$65.03	10,646.07
05/04/2023	Expenditure		No	Sunbiz	Prepaid Tolls for Van. SUNPASS*ACC118475853 888-865-5 24431063123083365810378; 04784; 9164CHARLES BARE;		$12.00	10,658.07
05/05/2023	Expenditure		No	Sunbiz	Prepaid Tolls for Van. SUNPASS*ACC118475853 888-865-5 24431063124083365964901; 04784; 9164CHARLES BARE;		$10.00	10,668.07
05/08/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463127001416139766; 05542; 5857JESSIE HEDRICK;		$94.91	10,762.98
05/08/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$72.00	10,834.98
05/09/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$56.06	10,891.04
05/10/2023	Expenditure		No	Microsoft	MSFT * E0600NBAVP 800-64276 24204293130005607855076; 05045; 3796SIGRID SOLGARD;		$24.00	10,915.04
05/10/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$83.46	10,998.50
05/11/2023	Expenditure		No	Techsoup	Quickbooks 1 year subscription. TECHSOUP 415633930 24492153130715018908051; 07372; 9164CHARLES BARE;		$75.00	11,073.50
05/11/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$69.00	11,142.50
05/12/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT 24692163131105051964573; 05734; 3796SIGRID SOLGARD;		$85.00	11,227.50
05/15/2023	Expenditure		No	Pensacola Bay Area Chamber	Tire inflation for dodge truck CSC SERVICEWORK PENSACOLA 24055233133400755000141; 05814; 5857JESSIE HEDRICK;		$2.00	11,229.50
05/15/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$66.00	11,295.50
05/15/2023	Expenditure		No	WebFlow Software	WEBFLOW.COM HTTPSWEBF 24492163135000001208981; 07372; 9164CHARLES BARE;		$28.00	11,323.50
05/16/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$56.16	11,379.66
05/16/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973136839000350204; 05542; 5857JESSIE HEDRICK;		$82.14	11,461.80
05/17/2023	Expenditure		No	Techsoup	Norton Small Business ($30) and Adobe Acrobat ($60) TECHSOUP 415633930 24492153136713971197519; 07372; 9164CHARLES BARE;		$90.00	11,551.80
05/17/2023	Credit Card Credit		No	Intuit	Refund of annual fee for desktop version of Quickbooks	$799.00		10,752.80
05/19/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973139839000358659; 05542; 5857JESSIE HEDRICK;		$96.82	10,849.62
05/22/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$41.27	10,890.89
05/22/2023	Journal Entry	22-19	No		Credit Card Payment: WEB PYMT CARDMEMBER SERV 052223	$3,000.00		7,890.89
05/22/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$63.01	7,953.90
05/22/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$36.80	7,990.70
05/24/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793383143229416193625; 05818; 9164CHARLES BARE;		$55.24	8,045.94
05/24/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973144839000372182; 05542; 5857JESSIE HEDRICK;		$80.00	8,125.94
05/24/2023	Credit Card Credit		No	WebFlow Software	Refund of unnecessary group management WEBFLOW.COM HTTPSWEBFL 24492163144000007706052; 07372; 9164CHARLES BARE;	$28.00		8,097.94
05/25/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$62.87	8,160.81
05/30/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$81.66	8,242.47
05/30/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$65.00	8,307.47
05/30/2023	Expenditure		No	Autozone	Battery for ATV		$208.15	8,515.62
05/30/2023	Expenditure		No	Jotform Inc.	JOTFORM INC San Franc 24793383146000161927427; 05817; 9164CHARLES BARE;		$204.00	8,719.62
06/01/2023	Expenditure		No	Pensacola Bay Area Chamber	tire inflation for Dodge Truck CSC SERVICEWORK PENSACOLA 24055233152400664000071; 05814; 7073JAMES TULLIUS;		$2.00	8,721.62

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
06/02/2023	Expenditure		No	City Parking	Meeting with Insurance Broker. CITY PARKING MOORESTOW 24445003152500506661430; 07523; 9164CHARLES BARE;		$0.50	8,722.12
06/02/2023	Expenditure		No	Shell Oil	SHELL OIL 12850770004 PENSACOLA 24316053152548217677055; 05542; 7073JAMES TULLIUS;		$83.39	8,805.51
06/05/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$62.23	8,867.74
06/05/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$70.01	8,937.75
06/06/2023	Expenditure		No	Autozone	PadlockAUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;		$19.34	8,957.09
06/06/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973157839000407826; 05542; 7073JAMES TULLIUS;		$99.78	9,056.87
06/06/2023	Expenditure		No		AIR QUICK OF FLORIDA PENSACOLA 2405523315740007006 1464; 05814; 7073JAMES TULLIUS;		$1.60	9,058.47
06/08/2023	Expenditure		No	Amazon	Cargo Nets for Trailers. AMZN Mktp US*4H2Y22US3 Amzn.com/ 24692163158103504844128; 05942; 3804PATRICK STEWART;		$77.38	9,135.85
06/08/2023	Expenditure		No	Walmart	Hose and Sprayer for Jetty Bucket cleaning. WM SUPERCENTER #3785 PENSACOLA 24445003159400204226367; 05411; 9164CHARLES BARE;		$56.82	9,192.67
06/09/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973160839000416012; 05542; 7073JAMES TULLIUS;		$97.67	9,290.34
06/09/2023	Expenditure		No	Pedro’s Restaurant	Five year anniversary gift card for David Cochran PEDROS PERDIDO KEY PENSACOLA 24000973159934800074806; 05812; 3804PATRICK STEWART;		$25.00	9,315.34
06/12/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT 24692163162106789617097; 05734; 9164CHARLES BARE;		$85.00	9,400.34
06/12/2023	Expenditure		No	Office Depot	Copies for Gallery Night event ODP BUS SOL LLC # 1002 800-463-3 24137463160100505760983; 05965; 9164CHARLES BARE;		$33.86	9,434.20
06/12/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$41.75	9,475.95
06/12/2023	Expenditure		No	Microsoft	Office 365 Subscription MSFT * E0600NPVCB MSBILL.IN 24430993161400819013239; 05045; 9164CHARLES BARE;		$24.00	9,499.95
06/12/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$74.00	9,573.95
06/12/2023	Expenditure		No	Gallery Night of Pensacola	Non profit fee for GALLERY NIGHT OF PENSA 850-39013 24377353161000004233808; 08398; 9164CHARLES BARE;		$50.00	9,623.95
06/14/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;		$75.00	9,698.95
06/15/2023	Expenditure		No	Walmart	Wasp Spray and Two bottled waters WAL-MART #1605 PENSACOLA 24455013165141008650547; 05411; 7073JAMES TULLIUS;		$9.19	9,708.14
06/16/2023	Expenditure		No	Docusign	DOCUSIGN renewal DOCUSIGN 866-219-4 24492153167027105866515; 07399; 9164CHARLES BARE;		$136.66	9,844.80
06/16/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$69.45	9,914.25
06/16/2023	Expenditure		No	Amazon	Prize wheel for events. AMZN Mktp US*2Q3769OR3 Amzn.com/ 24692163166109947682116; 05942; 9164CHARLES BARE;		$53.74	9,967.99
06/16/2023	Expenditure		No	Murphy’s	MURPHY EXPRESS 8666 PENSACOLA 24431053166838009434144; 05541; 7073JAMES TULLIUS;		$60.00	10,027.99
06/20/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973170839000443931; 05542; 7073JAMES TULLIUS;		$67.76	10,095.75
06/20/2023	Expenditure		No	Texas Food Mart	cases of water TEXAS FOOD MART #2 PENSACOLA 24801973171839000446875; 05541; 7073JAMES TULLIUS;		$12.21	10,107.96
06/20/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463169001470679383; 05542; 5857JESSIE HEDRICK;		$60.54	10,168.50
06/20/2023	Expenditure		No	Loaves and Fishes	water bottle purchase A SNACK VENDING PENSACOLA 24055233170400499015094; 05814; 7073JAMES TULLIUS;		$1.60	10,170.10
06/20/2023	Expenditure		No	Intuit	Upgrade to premium for transfer to techsoup INTUIT *QBooks Online CL.INTUIT. 24692163167100830463895; 05734; 9164CHARLES BARE;		$12.50	10,182.60
06/20/2023	Journal Entry	22-18	No		Credit Card Payment: INTERNET PAYMENT THANK YOU INTERNET; 00000;	$1,000.00		9,182.60
06/21/2023	Bill Payment (Credit Card)		No	YourTEK Professionals			$207.32	9,389.92
06/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$62.21	9,452.13
06/21/2023	Bill Payment (Credit Card)		No	YourTEK Professionals			$199.36	9,651.49
06/21/2023	Bill Payment (Credit Card)		No	YourTEK Professionals			$49.37	9,700.86
06/21/2023	Journal Entry	22-17	No		Credit Card Payment: WEB PYMT CARDMEMBER SERV 062123	$3,000.00		6,700.86
06/23/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$63.42	6,764.28
06/26/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463177001354853997; 05542;		$93.50	6,857.78

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
					7073JAMES TULLIUS;			
06/26/2023	Bill Payment (Credit Card)		No	Mailchimp			$33.57	6,891.35
06/26/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$73.00	6,964.35
06/28/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$48.98	7,013.33
06/29/2023	Expenditure		No	Walmart	WAL-MART #1224 PENSACOLA 24226383180400005884491; 05411; 9164CHARLES BARE;		$10.72	7,024.05
06/30/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$79.90	7,103.95
06/30/2023	Expenditure		No	Walmart	WM SUPERCENTER #3785 PENSACOLA 24445003181400211976741; 05411; 9164CHARLES BARE;		$3.67	7,107.62
07/03/2023	Expenditure		No	Walmart	Electric Tape, Electrical Connector and Trailer cable WM SUPERCENTER #1224 PENSACOLA 24445003183400236725428; 05411; 9164CHARLES BARE;		$13.64	7,121.26
07/03/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$62.77	7,184.03
07/03/2023	Expenditure		No		Tire Inflation for Dodge Truck CSC SERVICEWORK PENSACOLA 24055233184400536000137; 05814; 7073JAMES TULLIUS;		$2.00	7,186.03
07/05/2023	Expenditure		No	Circle K	CIRCLE K # 21587 PENSACOLA 24692163186105691280590; 05542; 7073JAMES TULLIUS;		$71.06	7,257.09
07/05/2023	Expenditure		No	Circle K	CIRCLE K # 21587 PENSACOLA 24692163186105691280137; 05541; 7073JAMES TULLIUS;		$27.94	7,285.03
07/05/2023	Expenditure		No	Indeed	Indeed Jobs 512-45953 2479338318500016874672 3; 07361; 9164CHARLES BARE;		$39.20	7,324.23
07/05/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;		$52.86	7,377.09
07/10/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$54.09	7,431.18
07/10/2023	Expenditure		No	Microsoft	MSFT * E0600O4F0Y MSBILL.IN 24430993190400812166088; 05045; 9164CHARLES BARE;		$19.60	7,450.78
07/10/2023	Expenditure		No	Shell Oil	SHELL OIL 12427520007 CANTONMEN 24316053188548104958178; 05542; 7073JAMES TULLIUS;		$61.26	7,512.04
07/12/2023	Expenditure		No	Intuit	Monthly subscription INTUIT *QBooks Online CL.INTUIT 24692163192100827999660; 05734; 9164CHARLES BARE;		$100.00	7,612.04
07/12/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663192838000587418; 05542; 7073JAMES TULLIUS;		$74.98	7,687.02
07/13/2023	Expenditure		No	Pensacola Bay Area Chamber	Adding air to Dodge Tire CSC SERVICEWORK PENSACOLA 24055233194400394000060; 05814; 7073JAMES TULLIUS;		$2.00	7,689.02
07/14/2023	Expenditure		No	Walmart	Cleaning supplies for bathrooms on parks route WM SUPERCENTER #3785 PENSACOLA 24445003195400244618538; 05411; 9164CHARLES BARE;		$62.01	7,751.03
07/14/2023	Expenditure		No	Amazon	AMZN Mktp US*9N4YC4Q83 Amzn.com/ 24692163194102834474115; 05942; 9164CHARLES BARE;		$324.64	8,075.67
07/17/2023	Expenditure		No	Pensacola Bay Area Chamber	Adding air to Dodge Tire CSC SERVICEWORK PENSACOLA 24055233198400530000095; 05814; 7073JAMES TULLIUS;		$2.00	8,077.67
07/17/2023	Expenditure		No		CEFCO # 421 PENSACOLA 24941663197838000736002; 05542; 9164CHARLES BARE;		$43.75	8,121.42
07/17/2023	Expenditure		No		Adding air to Dodge Tire AIR QUICK OF FLORIDA PENSACOLA 24055233196400079046535; 05814; 7073JAMES TULLIUS;		$1.60	8,123.02
07/17/2023	Expenditure		No		BEACON ON MOBILE HIGHW PENSACOLA 24801973196839000073019; 05542; 7073JAMES TULLIUS;		$76.28	8,199.30
07/18/2023	Expenditure		No	Pensacola Bay Area Chamber	Tire inflation for Dodge Truck CSC SERVICEWORK PENSACOLA 24055233199400661000095; 05814; 7073JAMES TULLIUS;		$2.00	8,201.30
07/18/2023	Expenditure		No	Circle K	CIRCLE K # 09079 PENSACOLA 24692163199103659403820; 05542; 7073JAMES TULLIUS;		$90.00	8,291.30
07/21/2023	Journal Entry	22-16	No		Credit Card Payment: PAYMENT THANK YOU WEB AUTOMTC; 00000;	$3,000.00		5,291.30
07/24/2023	Bill Payment (Credit Card)		No	Firestone			$41.33	5,332.63
07/24/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$66.45	5,399.08
07/24/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163205108604070626; 05542; 7073JAMES TULLIUS;		$52.23	5,451.31
07/24/2023	Expenditure		No		CEFCO # 421 PENSACOLA 24941663203838000956297; 05542; 9164CHARLES BARE;		$50.94	5,502.25
07/24/2023	Expenditure		No	Mailchimp	Monthly Subscription Mailchimp 678-99901 24793383204000091823729; 05818; 9164CHARLES BARE;		$33.57	5,535.82
07/25/2023	Expenditure		No	Circle K	CIRCLE K 04790 PENSACOLA 24692163206109421653460; 05542; 9164CHARLES BARE;		$23.15	5,558.97
07/25/2023	Expenditure		No	Bouncie	monthly subscription to Bouncie vehicle tracker for two vehicles		$18.00	5,576.97
07/26/2023	Expenditure		No		ZIPRECRUITER INC. 855-747-5 24492153206717636820782; 07361;		$240.00	5,816.97

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
					9164CHARLES BARE;			
07/27/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$32.94	5,849.91
07/27/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;		$85.61	5,935.52
07/27/2023	Expenditure		No	Walmart	WAL-MART #1224 PENSACOLA 24455013207141001719091; 05411; 9164CHARLES BARE;		$16.08	5,951.60
07/29/2023	Expenditure		No	Cefco	24941663214838001293309; 05542; 7263MATTHEW NEWBERRY;		$69.61	6,021.21
08/02/2023	Expenditure		No	Indeed	24793383213000365133721; 07361; 9164CHARLES BARE;		$52.04	6,073.25
08/02/2023	Expenditure		No	Cefco	24941663213838001255663; 05542; 7263MATTHEW NEWBERRY;		$35.69	6,108.94
08/03/2023	Expenditure		No	Cefco	24941663214838001293309; 05542; 7263MATTHEW NEWBERRY;		$70.79	6,179.73
08/03/2023	Expenditure		No	Walmart	Water for Services Crew 4X40 pack receipt lost 24226383215400006432661; 05411; 7263MATTHEW NEWBERRY;		$21.44	6,201.17
08/04/2023	Expenditure		No	Cefco	24941663215838001327718; 05542; 7263MATTHEW NEWBERRY;		$61.86	6,263.03
08/07/2023	Expenditure		No	Cefco	24941663218838001420528; 05542; 7263MATTHEW NEWBERRY;		$46.24	6,309.27
08/07/2023	Expenditure		No	Walmart	Windshield wipers for Chevy Truck 24445003217400222176792; 05411; 9164CHARLES BARE;		$15.34	6,324.61
08/09/2023	Bill Payment (Credit Card)		No	Benjamin Robinson			$50.00	6,374.61
08/09/2023	Expenditure		No	Cefco	24941663220838001477722; 05542; 7263MATTHEW NEWBERRY;		$71.76	6,446.37
08/09/2023	Expenditure		No	Cefco	24941663220838001473499; 05542; 7263MATTHEW NEWBERRY;		$26.84	6,473.21
08/10/2023	Expenditure		No	MSFT	24430993222400815005103; 05045; 9164CHARLES BARE;		$21.00	6,494.21
08/10/2023	Expenditure		No	Cefco	24941663221838001509457; 05542; 7263MATTHEW NEWBERRY;		$38.75	6,532.96
08/11/2023	Expenditure		No	Cefco	24941663222838001541103; 05542; 1896WILL BLAKE;		$46.00	6,578.96
08/11/2023	Expenditure		No		Space for Gallery Night Tent 24377353223000003767216; 08398; 9164CHARLES BARE;		$50.00	6,628.96
08/14/2023	Expenditure		No	Cefco	24941663223838001584177; 05542; 1896WILL BLAKE;		$86.00	6,714.96
08/16/2023	Expenditure		No	Cefco	24941663227838001709606; 05542; 1896WILL BLAKE;		$78.39	6,793.35
08/17/2023	Expenditure		No	Cefco	24941663228838001733977; 05542; 7263MATTHEW NEWBERRY;		$64.19	6,857.54
08/18/2023	Expenditure		No	City Parking	24445003229500527027719; 07523; 9164CHARLES BARE;		$1.50	6,859.04
08/18/2023	Expenditure		No	Walmart	Oil Change 24226383230091000166503; 05411; 7263MATTHEW NEWBERRY;		$42.71	6,901.75
08/18/2023	Expenditure		No	Walmart	oil change 24226383230091005306328; 05411; 7263MATTHEW NEWBERRY;		$54.18	6,955.93
08/21/2023	Expenditure		No	Cefco	24941663231838001832113; 05542; 7263MATTHEW NEWBERRY;		$51.36	7,007.29
08/21/2023	Credit Card Payment		No		WEB AUTOMTC; 00000;	$3,000.00		4,007.29
08/21/2023	Expenditure		No	Cefco	24941663232838001862242; 05542; 7263MATTHEW NEWBERRY;		$67.97	4,075.26
08/23/2023	Expenditure		No	Cefco	24941663234838001914363; 05542; 2360MICHAEL GREENE;		$36.86	4,112.12
08/24/2023	Bill Payment (Credit Card)		No	Mailchimp			$33.57	4,145.69
08/25/2023	Expenditure		No	Cefco	24941663236838001974365; 05542; 1896WILL BLAKE;		$57.00	4,202.69
08/25/2023	Expenditure		No	Raceway	24164073236978861092361; 05542; 9164CHARLES BARE;		$33.50	4,236.19
08/25/2023	Expenditure		No	Bouncie	Monthly service charge 24011343236000051638556; 05734; 9164CHARLES BARE;		$18.00	4,254.19
08/28/2023	Bill Payment (Credit Card)		No	Pensacola Sign & Graphics, Inc			$905.19	5,159.38
08/28/2023	Expenditure		No	Cefco	24941663238838002024424; 05542; 7263MATTHEW NEWBERRY;		$57.40	5,216.78
08/28/2023	Bill Payment (Credit Card)		No	JNE Notary Solutions			$10.75	5,227.53
08/29/2023	Expenditure		No	Cefco	24941663240838002086296; 05542; 7263MATTHEW NEWBERRY;		$72.66	5,300.19
08/30/2023	Expenditure		No	Office Depot	Ink Cartridges for Office Printer 24137463241100469051950; 05943; 9164CHARLES BARE;		$110.67	5,410.86
08/30/2023	Bill Payment (Credit Card)		No	Keep America Beautiful			$400.00	5,810.86
08/31/2023	Expenditure		No	Raceway	24164073242978472182421; 05542; 7263MATTHEW NEWBERRY;		$30.85	5,841.71
09/01/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663243838002185483; 05542; 2360MICHAEL GREENE;		$77.56	5,919.27
09/01/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663243838002186143; 05542; 1896WILL BLAKE;		$88.00	6,007.27
09/01/2023	Expenditure		No	Pensacola State College Foundation	Pensacola State College Foundation Non-Profit Center Annual Membership PSC FOUNDATION WWW.PENSA 24492163244000001488987; 08398; 9164CHARLES BARE;		$300.00	6,307.27
09/05/2023	Expenditure		No	Circle K	CIRCLE K 04790 PENSACOLA 24692163246101865226988; 05542; 7263MATTHEW NEWBERRY;		$76.64	6,383.91
09/07/2023	Expenditure		No	Walmart	WAL-MART #1224 PENSACOLA 24455013249141001668660; 05411; 7263MATTHEW NEWBERRY;		$8.11	6,392.02
09/07/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663249838002313527; 05541; 3784COLE HOWELL;		$49.70	6,441.72
09/08/2023	Credit Card Payment		No		WEB PYMT CARDMEMBER SERV 090823	$1,000.00		5,441.72

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
09/08/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663250838002341433; 05542; 1896WILL BLAKE;		$57.01	5,498.73
09/11/2023	Credit Card Credit		No	MSFT	MICROSOFT*365 MSBILL.IN 74430993252400819000025; 05045; 9164CHARLES BARE;	$0.77		5,497.96
09/11/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663253838002425928; 05542; 3784COLE HOWELL;		$44.30	5,542.26
09/11/2023	Expenditure		No	Circle K	CIRCLE K 04790 PENSACOLA 24692163254105275083839; 05542; 7263MATTHEW NEWBERRY;		$27.58	5,569.84
09/11/2023	Expenditure		No	Garbo Grabber	500 Grabbers & 100 Trash Baggers GARBO GRABBER LLC GARBOGRAB 24492163251000025108348; 05734; 9164CHARLES BARE;		$8,001.85	13,571.69
09/13/2023	Expenditure		No	City Parking	CITY PARKING MOORESTOW 24445003255500434296669; 07523; 9164CHARLES BARE;		$1.00	13,572.69
09/13/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663255838002474429; 05542; 7263MATTHEW NEWBERRY;		$33.63	13,606.32
09/13/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663255838002474718; 05542; 2360MICHAEL GREENE;		$27.50	13,633.82
09/14/2023	Expenditure		No	LinkedIn	Advertising for Education & Outreach Coordinator position. LinkedIn JOB 869349187 855-65356 24204293256001757698729; 05968; 9164CHARLES BARE;		$97.61	13,731.43
09/15/2023	Expenditure		No	Amazon	Gate Openers for 300 W Leonard AMZN Mktp US*TX7714LH2 Amzn.com/ 24692163257108087975124; 05942; 9164CHARLES BARE;		$77.56	13,808.99
09/18/2023	Credit Card Payment		No		INTERNET PAYMENT THANK YOU INTERNET; 00000;	$4,737.00		9,071.99
09/18/2023	Expenditure		No	Cefco	24941663258838002561685; 05542; 1896WILL BLAKE;		$31.00	9,102.99
09/18/2023	Expenditure		No	Walmart	WM SUPERCENTER #3785 PENSACOLA 24445003259400210036171; 05411; 9164CHARLES BARE;		$26.88	9,129.87
09/18/2023	Expenditure		No	Cefco	24941663258838002561438; 05542; 7263MATTHEW NEWBERRY;		$70.51	9,200.38
09/18/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663260838002630288; 05542; 2360MICHAEL GREENE;		$36.24	9,236.62
09/19/2023	Expenditure		No	Sam’s Club	SAMS CLUB #8119 PENSACOLA 24445003262400195846854; 05542; 9164CHARLES BARE;		$65.59	9,302.21
09/21/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663263838002703116; 05542; 1896WILL BLAKE;		$76.02	9,378.23
09/22/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663264838002731686; 05542; 1896WILL BLAKE;		$29.27	9,407.50
09/25/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793383266000106671076; 05818; 9164CHARLES BARE;		$33.57	9,441.07
09/25/2023	Expenditure		No	Bouncie	BOUNCIE HTTPSWWW.B 24011343267000044422946; 05734; 9164CHARLES BARE;		$18.00	9,459.07
09/25/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663265838002771236; 05542; 2360MICHAEL GREENE;		$45.33	9,504.40
09/27/2023	Expenditure		No	Ziprecruiter	ZIPRECRUITER INC. 855-747-5 24492153269745872502883; 07361; 9164CHARLES BARE;		$120.00	9,624.40
09/27/2023	Expenditure		No	City Parking	CITY PARKING MOORESTOW 24445003269500428315578; 07523; 9164CHARLES BARE;		$1.00	9,625.40
09/27/2023	Expenditure		No	Walmart	water WAL-MART #4357 PENSACOLA 24226383270091005584131; 05411; 7263MATTHEW NEWBERRY;		$21.44	9,646.84
09/28/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663270838002914284; 05542; 2360MICHAEL GREENE;		$47.52	9,694.36
09/28/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663270838002913690; 05542; 1896WILL BLAKE;		$69.00	9,763.36
09/28/2023	Bill Payment (Credit Card)		No	Pensacola Sign & Graphics, Inc			$905.19	10,668.55
09/28/2023	Credit Card Payment		No		WEB PYMT CARDMEMBER SERV 092823	$1,000.00		9,668.55
Total for The First Bank #3788						**$44,524.33**	**$45,433.02**	
Florida Department of Revenue Payable								
10/06/2022	Pledge	540	No	Escambia County Allocation		$0.00		0.00
10/06/2022	Pledge	540	No	Escambia County Allocation		$0.00		0.00
10/10/2022	Pledge	541	No	Escambia County Allocation		$0.00		0.00
10/10/2022	Pledge	541	No	Escambia County Allocation		$0.00		0.00
10/17/2022	Pledge	572	No	Impact 100		$0.00		0.00
10/17/2022	Pledge	572	No	Impact 100		$0.00		0.00
10/25/2022	Pledge	542	No	The Wingman Foundation		$0.00		0.00
10/25/2022	Pledge	542	No	The Wingman Foundation		$0.00		0.00
10/31/2022	Pledge	543	No	Escambia County Parks and Recreation		$0.00		0.00
10/31/2022	Pledge	543	No	Escambia County Parks and Recreation		$0.00		0.00
10/31/2022	Pledge	544	No	Innerarity Point Park		$0.00		0.00

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
10/31/2022	Pledge	544	No	Innerarity Point Park		$0.00		0.00
10/31/2022	Pledge	545	No	Mahogany Mills Boat Ramp		$0.00		0.00
10/31/2022	Pledge	547	No	Pensacola Humane Society		$0.00		0.00
10/31/2022	Pledge	545	No	Mahogany Mills Boat Ramp		$0.00		0.00
10/31/2022	Pledge	547	No	Pensacola Humane Society		$0.00		0.00
10/31/2022	Pledge	546	No	Perdido River Boat Ramp		$0.00		0.00
10/31/2022	Pledge	546	No	Perdido River Boat Ramp		$0.00		0.00
11/13/2022	Pledge	602	No	Legal Services of North Florida, Inc		$0.00		0.00
11/13/2022	Pledge	602	No	Legal Services of North Florida, Inc		$0.00		0.00
11/13/2022	Pledge	1006	No	The Marketing Bar		$0.00		0.00
11/13/2022	Pledge	1006	No	The Marketing Bar		$0.00		0.00
11/14/2022	Pledge	578	No	Payne Consulting, Inc		$0.00		0.00
11/14/2022	Pledge	578	No	Payne Consulting, Inc		$0.00		0.00
11/15/2022	Pledge	575	No	The Greater Gulfcoast Arts Festival		$0.00		0.00
11/17/2022	Pledge	576	No	Charlotte B Northup		$0.00		0.00
11/17/2022	Pledge	576	No	Charlotte B Northup		$0.00		0.00
11/18/2022	Pledge	548	No	Cox Communications; Cam Johnson		$0.00		0.00
11/18/2022	Pledge	549	No	Morgan Stanley - Bob Olliff		$0.00		0.00
11/18/2022	Pledge	549	No	Morgan Stanley - Bob Olliff		$0.00		0.00
11/18/2022	Pledge	550	No	Navy Federal Credit Union, Bill Dagnall		$0.00		0.00
11/18/2022	Pledge	550	No	Navy Federal Credit Union, Bill Dagnall		$0.00		0.00
11/18/2022	Pledge	548	No	Cox Communications; Cam Johnson		$0.00		0.00
11/30/2022	Pledge	551	No	Escambia County Parks and Recreation		$0.00		0.00
11/30/2022	Pledge	551	No	Escambia County Parks and Recreation		$0.00		0.00
11/30/2022	Pledge	552	No	Perdido River Boat Ramp		$0.00		0.00
11/30/2022	Pledge	552	No	Perdido River Boat Ramp		$0.00		0.00
11/30/2022	Pledge	553	No	Mahogany Mills Boat Ramp		$0.00		0.00
11/30/2022	Pledge	553	No	Mahogany Mills Boat Ramp		$0.00		0.00
11/30/2022	Pledge	554	No	Escambia County Allocation		$0.00		0.00
11/30/2022	Pledge	554	No	Escambia County Allocation		$0.00		0.00
11/30/2022	Pledge	555	No	Innerarity Point Park		$0.00		0.00
11/30/2022	Pledge	555	No	Innerarity Point Park		$0.00		0.00
12/06/2022	Pledge	577	No	Joanne L Bujnoski		$0.00		0.00
12/06/2022	Pledge	577	No	Joanne L Bujnoski		$0.00		0.00
12/12/2022	Pledge	556	No	Pensacola Christmas Parade		$0.00		0.00
12/12/2022	Pledge	556	No	Pensacola Christmas Parade		$0.00		0.00
12/13/2022	Pledge	579	No	Hill-Kelly Jeep Ram		$0.00		0.00
12/13/2022	Pledge	579	No	Hill-Kelly Jeep Ram		$0.00		0.00
12/15/2022	Pledge	557	No	City of Pensacola.		$0.00		0.00
12/15/2022	Pledge	557	No	City of Pensacola.		$0.00		0.00
12/31/2022	Pledge	561	No	Innerarity Point Park		$0.00		0.00
12/31/2022	Pledge	561	No	Innerarity Point Park		$0.00		0.00
12/31/2022	Pledge	560	No	Perdido River Boat Ramp		$0.00		0.00
12/31/2022	Pledge	560	No	Perdido River Boat Ramp		$0.00		0.00
12/31/2022	Pledge	562	No	Escambia County Allocation		$0.00		0.00
12/31/2022	Pledge	562	No	Escambia County Allocation		$0.00		0.00
12/31/2022	Pledge	559	No	Mahogany Mills Boat Ramp		$0.00		0.00
12/31/2022	Pledge	559	No	Mahogany Mills Boat Ramp		$0.00		0.00
12/31/2022	Pledge	558	No	Escambia County Parks and Recreation		$0.00		0.00
12/31/2022	Pledge	558	No	Escambia County Parks and Recreation		$0.00		0.00
01/02/2023	Pledge	580	No	Surfing Evolution & Preservation Corp		$0.00		0.00
01/02/2023	Pledge	580	No	Surfing Evolution & Preservation Corp		$0.00		0.00
01/10/2023	Pledge	601	No	Paradise Bingo		$0.00		0.00
01/10/2023	Pledge	601	No	Paradise Bingo		$0.00		0.00
01/15/2023	Pledge	591	No	Dr Martin Luther King Jr		$0.00		0.00

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
				Commemorative Celebration Commission of Pensacola Inc				
01/15/2023	Pledge	591	No	Dr Martin Luther King Jr Commemorative Celebration Commission of Pensacola Inc		$0.00		0.00
01/18/2023	Pledge	581	No	Henry Chiropractic PLLC		$0.00		0.00
01/18/2023	Pledge	581	No	Henry Chiropractic PLLC		$0.00		0.00
01/23/2023	Pledge	564	No	The Beacon		$0.00		0.00
01/23/2023	Pledge	596	No	Christina Powers Tax		$0.00		0.00
01/23/2023	Pledge	596	No	Christina Powers Tax		$0.00		0.00
01/23/2023	Pledge	564	No	The Beacon		$0.00		0.00
01/24/2023	Pledge	597	No	EA Medical Consultants LLC		$0.00		0.00
01/24/2023	Pledge	597	No	EA Medical Consultants LLC		$0.00		0.00
01/25/2023	Pledge	566	No	YourTEK Professionals, Inc.		$0.00		0.00
01/25/2023	Pledge	566	No	YourTEK Professionals, Inc.		$0.00		0.00
01/26/2023	Pledge	585	No	Gulf Breeze Treatment Center, LLC		$0.00		0.00
01/26/2023	Pledge	583	No	Parkway Animal Hospital		$0.00		0.00
01/26/2023	Pledge	583	No	Parkway Animal Hospital		$0.00		0.00
01/29/2023	Pledge	594	No	Kathie B Gainous		$0.00		0.00
01/29/2023	Pledge	582	No	Yoga Abode, LLC		$0.00		0.00
01/29/2023	Pledge	594	No	Kathie B Gainous		$0.00		0.00
01/29/2023	Pledge	582	No	Yoga Abode, LLC		$0.00		0.00
01/30/2023	Pledge	1004	No	Community Foundation of Northwest Florida		$0.00		0.00
01/30/2023	Pledge	1004	No	Community Foundation of Northwest Florida		$0.00		0.00
01/30/2023	Pledge	584	No	Escape Wellness Spa		$0.00		0.00
01/30/2023	Pledge	584	No	Escape Wellness Spa		$0.00		0.00
01/30/2023	Pledge	595	No	Donna B Hoffman		$0.00		0.00
01/30/2023	Pledge	595	No	Donna B Hoffman		$0.00		0.00
01/31/2023	Pledge	617	No	Escambia County Allocation		$0.00		0.00
01/31/2023	Pledge	617	No	Escambia County Allocation		$0.00		0.00
01/31/2023	Pledge	587	No	Floral Tree Gardens		$0.00		0.00
01/31/2023	Pledge	587	No	Floral Tree Gardens		$0.00		0.00
01/31/2023	Pledge	570	No	Perdido River Boat Ramp		$0.00		0.00
01/31/2023	Pledge	567	No	Escambia County Parks and Recreation		$0.00		0.00
01/31/2023	Pledge	569	No	Mahogany Mills Boat Ramp		$0.00		0.00
01/31/2023	Pledge	569	No	Mahogany Mills Boat Ramp		$0.00		0.00
01/31/2023	Pledge	568	No	Innerarity Point Park		$0.00		0.00
01/31/2023	Pledge	568	No	Innerarity Point Park		$0.00		0.00
01/31/2023	Pledge	567	No	Escambia County Parks and Recreation		$0.00		0.00
01/31/2023	Pledge	570	No	Perdido River Boat Ramp		$0.00		0.00
02/02/2023	Pledge	592	No	Engrid M Spade		$0.00		0.00
02/02/2023	Pledge	593	No	Steven A Ferbezar		$0.00		0.00
02/02/2023	Pledge	592	No	Engrid M Spade		$0.00		0.00
02/02/2023	Pledge	593	No	Steven A Ferbezar		$0.00		0.00
02/02/2023	Pledge	586	No	Central Credit Union of Florida		$0.00		0.00
02/02/2023	Pledge	586	No	Central Credit Union of Florida		$0.00		0.00
02/03/2023	Pledge	588	No	Anne M Hargis		$0.00		0.00
02/03/2023	Pledge	588	No	Anne M Hargis		$0.00		0.00
02/04/2023	Pledge	571	No	Pensacola Sports		$0.00		0.00
02/04/2023	Pledge	571	No	Pensacola Sports		$0.00		0.00
02/06/2023	Pledge	589	No	Gulf Coast Retirement and Medicare Solutions LLC		$0.00		0.00
02/06/2023	Pledge	590	No	Donna B Hoffman		$0.00		0.00
02/06/2023	Pledge	590	No	Donna B Hoffman		$0.00		0.00
02/06/2023	Pledge	589	No	Gulf Coast Retirement and Medicare Solutions LLC		$0.00		0.00
02/08/2023	Pledge	599	No	Paradise Bingo		$0.00		0.00
02/08/2023	Pledge	599	No	Paradise Bingo		$0.00		0.00
02/09/2023	Pledge	598	No	Baptist Health Care		$0.00		0.00
02/09/2023	Pledge	598	No	Baptist Health Care		$0.00		0.00
02/09/2023	Pledge	620	No	Karin Garvin Law		$0.00		0.00

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
02/09/2023	Pledge	620	No	Karin Garvin Law		$0.00		0.00
02/18/2023	Pledge	606	No	Rebellaires Inc, Chad Leidner		$0.00		0.00
02/18/2023	Pledge	606	No	Rebellaires Inc, Chad Leidner		$0.00		0.00
02/19/2023	Pledge	605	No	Apex Shows and Events		$0.00		0.00
02/19/2023	Pledge	605	No	Apex Shows and Events		$0.00		0.00
02/19/2023	Pledge	607	No	Apex Shows and Events		$0.00		0.00
02/19/2023	Pledge	607	No	Apex Shows and Events		$0.00		0.00
02/23/2023	Pledge	608	No	Ziro Supply, Drew Buchanan		$0.00		0.00
02/23/2023	Pledge	608	No	Ziro Supply, Drew Buchanan		$0.00		0.00
02/25/2023	Pledge	574	No	Pensacola Habitat for Humanity		$0.00		0.00
02/25/2023	Pledge	574	No	Pensacola Habitat for Humanity		$0.00		0.00
02/27/2023	Pledge	610	No	Krewe of Marionettes		$0.00		0.00
02/27/2023	Pledge	610	No	Krewe of Marionettes		$0.00		0.00
02/27/2023	Pledge	609	No	Pensacola Habitat for Humanity		$0.00		0.00
02/28/2023	Pledge	615	No	Escambia County Parks and Recreation		$0.00		0.00
02/28/2023	Pledge	618	No	Escambia County Allocation		$0.00		0.00
02/28/2023	Pledge	618	No	Escambia County Allocation		$0.00		0.00
02/28/2023	Pledge	612	No	Innerarity Point Park		$0.00		0.00
02/28/2023	Pledge	615	No	Escambia County Parks and Recreation		$0.00		0.00
02/28/2023	Pledge	613	No	Perdido River Boat Ramp		$0.00		0.00
02/28/2023	Pledge	613	No	Perdido River Boat Ramp		$0.00		0.00
02/28/2023	Pledge	614	No	Mahogany Mills Boat Ramp		$0.00		0.00
02/28/2023	Pledge	614	No	Mahogany Mills Boat Ramp		$0.00		0.00
02/28/2023	Pledge	612	No	Innerarity Point Park		$0.00		0.00
03/01/2023	Pledge	627	No	Vegan Food Fest		$0.00		0.00
03/01/2023	Pledge	621	No	Karin Garvin Law		$0.00		0.00
03/01/2023	Pledge	621	No	Karin Garvin Law		$0.00		0.00
03/01/2023	Pledge	622	No	Donna F Cahill		$0.00		0.00
03/01/2023	Pledge	623	No	Tom & Sandra Mosher		$0.00		0.00
03/01/2023	Pledge	623	No	Tom & Sandra Mosher		$0.00		0.00
03/01/2023	Pledge	627	No	Vegan Food Fest		$0.00		0.00
03/01/2023	Pledge	622	No	Donna F Cahill		$0.00		0.00
03/05/2023	Pledge	619	No	Apex Shows and Events		$0.00		0.00
03/05/2023	Pledge	619	No	Apex Shows and Events		$0.00		0.00
03/07/2023	Pledge	628	No	Paradise Bingo		$0.00		0.00
03/07/2023	Pledge	628	No	Paradise Bingo		$0.00		0.00
03/09/2023	Pledge	624	No	Ron Jon Worldwide, Inc		$0.00		0.00
03/09/2023	Pledge	624	No	Ron Jon Worldwide, Inc		$0.00		0.00
03/17/2023	Pledge	626	No	Hill-Kelly Jeep Ram		$0.00		0.00
03/17/2023	Pledge	626	No	Hill-Kelly Jeep Ram		$0.00		0.00
03/21/2023	Pledge	629	No	Wilson, Harrell, Farrington, Ford, Wilson, Spain, & Parsons, PA		$0.00		0.00
03/21/2023	Pledge	629	No	Wilson, Harrell, Farrington, Ford, Wilson, Spain, & Parsons, PA		$0.00		0.00
03/25/2023	Pledge	630	No	Vegan Food Fest		$0.00		0.00
03/25/2023	Pledge	630	No	Vegan Food Fest		$0.00		0.00
03/31/2023	Pledge	636	No	Escambia County Allocation		$0.00		0.00
03/31/2023	Pledge	637	No	Perdido River Boat Ramp		$0.00		0.00
03/31/2023	Pledge	637	No	Perdido River Boat Ramp		$0.00		0.00
03/31/2023	Pledge	639	No	Vegan Food Fest		$0.00		0.00
03/31/2023	Pledge	638	No	Mahogany Mills Boat Ramp		$0.00		0.00
03/31/2023	Pledge	636	No	Escambia County Allocation		$0.00		0.00
03/31/2023	Pledge	639	No	Vegan Food Fest		$0.00		0.00
03/31/2023	Pledge	634	No	Escambia County Parks and Recreation		$0.00		0.00
03/31/2023	Pledge	638	No	Mahogany Mills Boat Ramp		$0.00		0.00
03/31/2023	Pledge	635	No	Innerarity Point Park		$0.00		0.00
03/31/2023	Pledge	635	No	Innerarity Point Park		$0.00		0.00
03/31/2023	Pledge	634	No	Escambia County Parks and Recreation		$0.00		0.00
04/02/2023	Pledge	631	No	Pensacola Jazz Festival		$0.00		0.00

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
04/02/2023	Pledge	631	No	Pensacola Jazz Festival		$0.00		0.00
04/05/2023	Pledge	633	No	Powerful Women of the Gulf Coast		$0.00		0.00
04/05/2023	Pledge	633	No	Powerful Women of the Gulf Coast		$0.00		0.00
04/05/2023	Pledge	647	No	Paradise Bingo		$0.00		0.00
04/05/2023	Pledge	647	No	Paradise Bingo		$0.00		0.00
04/13/2023	Pledge	640	No	Tall Ships America c/o The Marketing Bar		$0.00		0.00
04/13/2023	Pledge	640	No	Tall Ships America c/o The Marketing Bar		$0.00		0.00
04/25/2023	Pledge	641	No	Apex Shows and Events		$0.00		0.00
04/25/2023	Pledge	641	No	Apex Shows and Events		$0.00		0.00
04/30/2023	Pledge	643	No	Perdido River Boat Ramp		$0.00		0.00
04/30/2023	Pledge	643	No	Perdido River Boat Ramp		$0.00		0.00
04/30/2023	Pledge	642	No	Mahogany Mills Boat Ramp		$0.00		0.00
04/30/2023	Pledge	642	No	Mahogany Mills Boat Ramp		$0.00		0.00
04/30/2023	Pledge	644	No	Escambia County Parks and Recreation		$0.00		0.00
04/30/2023	Pledge	644	No	Escambia County Parks and Recreation		$0.00		0.00
04/30/2023	Pledge	645	No	Innerarity Point Park		$0.00		0.00
04/30/2023	Pledge	645	No	Innerarity Point Park		$0.00		0.00
04/30/2023	Pledge	646	No	Escambia County Allocation		$0.00		0.00
04/30/2023	Pledge	646	No	Escambia County Allocation		$0.00		0.00
05/03/2023	Pledge	648	No	Paradise Bingo		$0.00		0.00
05/03/2023	Pledge	648	No	Paradise Bingo		$0.00		0.00
05/08/2023	Pledge	649	No	Mike Marshall		$0.00		0.00
05/08/2023	Pledge	649	No	Mike Marshall		$0.00		0.00
05/13/2023	Pledge	651	No	Big Brothers Big Sisters of NWFL		$0.00		0.00
05/13/2023	Pledge	651	No	Big Brothers Big Sisters of NWFL		$0.00		0.00
05/31/2023	Pledge	655	No	Mahogany Mills Boat Ramp		$0.00		0.00
05/31/2023	Pledge	655	No	Mahogany Mills Boat Ramp		$0.00		0.00
05/31/2023	Pledge	654	No	Escambia County Parks and Recreation		$0.00		0.00
05/31/2023	Pledge	654	No	Escambia County Parks and Recreation		$0.00		0.00
05/31/2023	Pledge	656	No	Perdido River Boat Ramp		$0.00		0.00
05/31/2023	Pledge	653	No	Escambia County Allocation		$0.00		0.00
05/31/2023	Pledge	656	No	Perdido River Boat Ramp		$0.00		0.00
05/31/2023	Pledge	657	No	Innerarity Point Park		$0.00		0.00
05/31/2023	Pledge	657	No	Innerarity Point Park		$0.00		0.00
05/31/2023	Pledge	653	No	Escambia County Allocation		$0.00		0.00
06/07/2023	Pledge	658	No	Brown Barge Middle School		$0.00		0.00
06/07/2023	Pledge	658	No	Brown Barge Middle School		$0.00		0.00
06/09/2023	Pledge	659	No	Paradise Bingo		$0.00		0.00
06/09/2023	Pledge	659	No	Paradise Bingo		$0.00		0.00
06/17/2023	Pledge	660	No	The Watson Family Foundation, Inc		$0.00		0.00
06/17/2023	Pledge	660	No	The Watson Family Foundation, Inc		$0.00		0.00
06/30/2023	Pledge	663	No	Mahogany Mills Boat Ramp		$0.00		0.00
06/30/2023	Pledge	662	No	Escambia County Parks and Recreation		$0.00		0.00
06/30/2023	Pledge	662	No	Escambia County Parks and Recreation		$0.00		0.00
06/30/2023	Pledge	663	No	Mahogany Mills Boat Ramp		$0.00		0.00
06/30/2023	Pledge	664	No	Innerarity Point Park		$0.00		0.00
06/30/2023	Pledge	664	No	Innerarity Point Park		$0.00		0.00
06/30/2023	Pledge	665	No	Perdido River Boat Ramp		$0.00		0.00
06/30/2023	Pledge	665	No	Perdido River Boat Ramp		$0.00		0.00
06/30/2023	Pledge	666	No	Escambia County Allocation		$0.00		0.00
06/30/2023	Pledge	666	No	Escambia County Allocation		$0.00		0.00
07/12/2023	Pledge	668	No	Paradise Bingo		$0.00		0.00
07/12/2023	Pledge	668	No	Paradise Bingo		$0.00		0.00
07/19/2023	Pledge	667	No	Pensacola Chamber of Commerce		$0.00		0.00
07/19/2023	Pledge	667	No	Pensacola Chamber of		$0.00		0.00

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
				Commerce				
07/25/2023	Pledge	669	No	Ronald McDonald House Charities of NWFL		$0.00		0.00
07/25/2023	Pledge	669	No	Ronald McDonald House Charities of NWFL		$0.00		0.00
07/31/2023	Pledge	1007	No	Escambia County Parks and Recreation		$0.00		0.00
07/31/2023	Pledge	1007	No	Escambia County Parks and Recreation		$0.00		0.00
07/31/2023	Pledge	1012	No	Innerarity Point Park		$0.00		0.00
07/31/2023	Pledge	1010	No	Mahogany Mills Boat Ramp		$0.00		0.00
07/31/2023	Pledge	1010	No	Mahogany Mills Boat Ramp		$0.00		0.00
07/31/2023	Pledge	1013	No	Escambia County Allocation		$0.00		0.00
07/31/2023	Pledge	1013	No	Escambia County Allocation		$0.00		0.00
07/31/2023	Pledge	1011	No	Perdido River Boat Ramp		$0.00		0.00
07/31/2023	Pledge	1011	No	Perdido River Boat Ramp		$0.00		0.00
07/31/2023	Pledge	1012	No	Innerarity Point Park		$0.00		0.00
08/02/2023	Pledge	1009	No	Target Circle		$0.00		0.00
08/02/2023	Pledge	1009	No	Target Circle		$0.00		0.00
08/07/2023	Pledge	1015	No	Paradise Bingo		$0.00		0.00
08/07/2023	Pledge	1015	No	Paradise Bingo		$0.00		0.00
08/31/2023	Pledge	1018	No	Perdido River Boat Ramp		$0.00		0.00
08/31/2023	Pledge	1018	No	Perdido River Boat Ramp		$0.00		0.00
08/31/2023	Pledge	1016	No	Escambia County Parks and Recreation		$0.00		0.00
08/31/2023	Pledge	1016	No	Escambia County Parks and Recreation		$0.00		0.00
08/31/2023	Pledge	1017	No	Mahogany Mills Boat Ramp		$0.00		0.00
08/31/2023	Pledge	1017	No	Mahogany Mills Boat Ramp		$0.00		0.00
08/31/2023	Pledge	1021	No	Mahogany Mills Boat Ramp		$0.00		0.00
08/31/2023	Pledge	1021	No	Mahogany Mills Boat Ramp		$0.00		0.00
08/31/2023	Pledge	1023	No	Escambia County Allocation		$0.00		0.00
08/31/2023	Pledge	1023	No	Escambia County Allocation		$0.00		0.00
08/31/2023	Pledge	1022	No	Perdido River Boat Ramp		$0.00		0.00
08/31/2023	Pledge	1022	No	Perdido River Boat Ramp		$0.00		0.00
08/31/2023	Pledge	1020	No	Escambia County Parks and Recreation		$0.00		0.00
08/31/2023	Pledge	1020	No	Escambia County Parks and Recreation		$0.00		0.00
08/31/2023	Pledge	1019	No	Innerarity Point Park		$0.00		0.00
08/31/2023	Pledge	1025	No	The Spirit Airlines Charitable Foundation		$0.00		0.00
08/31/2023	Pledge	1025	No	The Spirit Airlines Charitable Foundation		$0.00		0.00
08/31/2023	Pledge	1019	No	Innerarity Point Park		$0.00		0.00
09/05/2023	Pledge	1024	No	Surfing Evolution & Preservation Corp		$0.00		0.00
09/05/2023	Pledge	1024	No	Surfing Evolution & Preservation Corp		$0.00		0.00
09/14/2023	Pledge	1032	No	Paradise Bingo		$0.00		0.00
09/14/2023	Pledge	1032	No	Paradise Bingo		$0.00		0.00
09/18/2023	Pledge	1027	No	Bands on the Bayou		$0.00		0.00
09/18/2023	Pledge	1027	No	Bands on the Bayou		$0.00		0.00
09/30/2023	Pledge	1029	No	Escambia County Parks and Recreation		$0.00		0.00
09/30/2023	Pledge	1037	No	Escambia County Allocation		$0.00		0.00
09/30/2023	Pledge	1037	No	Escambia County Allocation		$0.00		0.00
09/30/2023	Pledge	1029	No	Escambia County Parks and Recreation		$0.00		0.00
09/30/2023	Pledge	1030	No	Mahogany Mills Boat Ramp		$0.00		0.00
09/30/2023	Pledge	1030	No	Mahogany Mills Boat Ramp		$0.00		0.00
09/30/2023	Pledge	1031	No	Perdido River Boat Ramp		$0.00		0.00
09/30/2023	Pledge	1031	No	Perdido River Boat Ramp		$0.00		0.00
09/30/2023	Pledge	1028	No	Escambia County Allocation		$0.00		0.00
09/30/2023	Pledge	1028	No	Escambia County Allocation		$0.00		0.00
Total for Florida Department of Revenue Payable						**$0.00**		
Out Of Scope Agency Payable								
10/20/2022	Pledge	603	No	United Way of the National Capital Area		$0.00		0.00
01/23/2023	Pledge	604	No	United Way of the National		$0.00		0.00

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
				Capital Area				
01/23/2023	Pledge	573	No	Target Corporation c/o CyberGrants, LLC		$0.00		0.00
01/26/2023	Pledge	1005	No	Target Corporation c/o CyberGrants, LLC		$0.00		0.00
02/15/2023	Pledge	611	No	Target Corporation c/o CyberGrants, LLC		$0.00		0.00
03/10/2023	Pledge	625	No	Target Corporation c/o CyberGrants, LLC		$0.00		0.00
05/04/2023	Pledge	652	No	United Way of the National Capital Area		$0.00		0.00
05/08/2023	Pledge	650	No	The Blackbaud Giving Fund		$0.00		0.00
06/20/2023	Pledge	661	No	Target Corporation c/o CyberGrants, LLC		$0.00		0.00
07/20/2023	Pledge	1014	No	Target Corporation c/o CyberGrants, LLC		$0.00		0.00
07/25/2023	Pledge	1026	No	United Way of the National Capital Area		$0.00		0.00
Total for Out Of Scope Agency Payable						**$0.00**		
Payroll Tax Payable								
Beginning Balance								182.34
10/13/2022	Check	DM	No	United Healthcare		$354.03		-171.69
10/13/2022	Check	DM	No	Avidia Bank		$15.00		-186.69
10/27/2022	Check	DM	No	Avidia Bank		$15.00		-201.69
10/31/2022	Journal Entry	Payroll	No				$238.87	37.18
10/31/2022	Journal Entry	Payroll	No				$238.87	276.05
11/02/2022	Journal Entry	Payroll - Nov 1	No			$0.00		276.05
11/04/2022	Journal Entry	Payroll - Nov 2	No				$238.87	514.92
11/09/2022	Expenditure		No		INS. PREM. COLONIAL LIFE 110922	$120.94		393.98
11/09/2022	Expenditure		No		INS. PREM. COLONIAL LIFE 110922	$120.94		273.04
11/10/2022	Expenditure		No		EDI PAYMTS UNITED HEALTHCAR 111022 022314004616806CTX	$354.03		-80.99
11/10/2022	Expenditure		No	Avidia Bank	SETL AVIDIA BANK 111022	$15.00		-95.99
11/18/2022	Journal Entry	Payroll - Nov 3	No				$238.87	142.88
11/25/2022	Expenditure		No	Avidia Bank	SETL AVIDIA BANK 112522	$15.00		127.88
12/12/2022	Expenditure		No	United Healthcare	EDI PAYMTS UNITED HEALTHCAR 121222 022346002274237CTX	$354.03		-226.15
12/15/2022	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 121522	$120.94		-347.09
12/22/2022	Expenditure		No	Avidia Bank	SETL AVIDIA BANK 122222	$15.00		-362.09
12/31/2022	Journal Entry	Payroll - Dec 2	No				$238.87	-123.22
12/31/2022	Journal Entry	Payroll - Dec 3	No				$238.87	115.65
12/31/2022	Journal Entry	Payroll - Dec 1	No				$223.87	339.52
01/05/2023	Expenditure		No		SETL AVIDIA BANK 010523	$15.00		324.52
01/11/2023	Expenditure		No	United Healthcare	EDI PAYMTS UNITED HEALTHCAR 011123 023011000059591CTX	$371.00		-46.48
01/12/2023	Expenditure		No		INS. PREM. COLONIAL LIFE 011223	$181.41		-227.89
01/19/2023	Expenditure		No		SETL AVIDIA BANK 011923	$6.25		-234.14
01/31/2023	Journal Entry	Payroll - Jan 2	No				$237.95	3.81
01/31/2023	Journal Entry	Payroll - Jan 1	No			$0.00		3.81
01/31/2023	Journal Entry	Payroll - Jan 3	No				$237.95	241.76
01/31/2023	Journal Entry	Payroll - Jan 4	No				$26.61	268.37
02/02/2023	Expenditure		No		SETL AVIDIA BANK 020223	$6.25		262.12
02/08/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 020823	$120.94		141.18
02/10/2023	Expenditure		No	United Healthcare	EDI PAYMTS UNITED HEALTHCAR 021023 023041007858616CTX	$371.00		-229.82
02/10/2023	Journal Entry	Payroll - Feb 1	No				$237.95	8.13
02/13/2023	Journal Entry	Payroll - Feb 2	No				$191.28	199.41
02/16/2023	Expenditure		No		SETL AVIDIA BANK 021623	$6.25		193.16
02/22/2023	Expenditure		No		SETL AVIDIA BANK 022223	$3.12		190.04
02/24/2023	Journal Entry	Payroll - Feb 3	No				$43.54	233.58
03/10/2023	Expenditure		No	United Healthcare	EDI PAYMTS UNITED HEALTHCAR 031023 023069005791260CTX	$371.00		-137.42
03/10/2023	Journal Entry	Payroll March 10	No				$43.54	-93.88
03/16/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 031623	$120.94		-214.82
03/24/2023	Journal Entry	March 24 Payroll	No				$43.54	-171.28
04/07/2023	Journal Entry	April 7 Payroll	No				$43.54	-127.74
04/12/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 041223	$87.08		-214.82
04/21/2023	Journal Entry	April 21 Payroll	No				$43.54	-171.28
05/05/2023	Bill	56226340505798	No	Colonial Life	Colonial Life May Monthly	$105.48		-276.76
05/05/2023	Journal Entry	May 5 Payroll	No				$43.54	-233.22
05/15/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 051523	$87.08		-320.30
05/19/2023	Journal Entry	May 19 Payroll	No				$43.54	-276.76
06/02/2023	Journal Entry	June 2 Payroll	No				$16.93	-259.83

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
06/16/2023	Journal Entry	June 16 Payroll	No				$16.93	-242.90
06/29/2023	Journal Entry	June 29 Payroll	No				$16.93	-225.97
07/13/2023	Journal Entry	Payroll	Yes			$0.00		-225.97
07/27/2023	Journal Entry	Payroll	Yes			$0.00		-225.97
07/31/2023	Journal Entry		Yes				$225.97	0.00
08/02/2023	Journal Entry	Payroll	Yes				$16.93	16.93
08/31/2023	Journal Entry		Yes			$16.93		0.00
Total for Payroll Tax Payable						**$3,369.64**	**$3,187.30**	
Sales Tax Payable								
03/31/2023	Journal Entry	Q1 Sales Tax	No		to record sales tax payable from food & beverage event sales		$5.03	5.03
04/03/2023	Expenditure		No	Florida Dept of Revenue	C01 FLA DEPT REVENUE 040323	$5.03		0.00
04/12/2023	Expenditure		No	Florida Dept of Revenue	overpayment from amended quarterly sales tax return, will be credit for future returns	$5.03		-5.03
08/31/2023	Journal Entry		Yes		to clear credit balance		$5.03	0.00
Total for Sales Tax Payable						**$10.06**	**$10.06**	
*Unrestricted Net Assets								
Beginning Balance								101,174.02
Total for *Unrestricted Net Assets								
Donations								
10/04/2022	Deposit		No		Target Donation	$50.00		50.00
10/05/2022	Deposit		No	Stripe		$148.92		198.92
10/11/2022	Deposit		No	Stripe		$9.21		208.13
10/14/2022	Deposit		No		Bingo Donations	$200.00		408.13
10/14/2022	Deposit		No		Blackbaud Giving - Nextera Energy	$125.00		533.13
10/14/2022	Deposit		No		Navy Federal Donation	$100.00		633.13
10/19/2022	Deposit		No	Stripe		$59.55		692.68
10/20/2022	Pledge	603	No	United Way of the National Capital Area	United Way campaign payments	$147.24		839.92
10/31/2022	Deposit		No		Bingo Donation	$200.00		1,039.92
11/07/2022	Deposit		No		B3KPKSHI3Y FACEBOOK PAYMENT 110722	$35.00		1,074.92
11/09/2022	Deposit		No		Monthly Donation	$9.21		1,084.13
11/14/2022	Pledge	578	No	Payne Consulting, Inc		$50.00		1,134.13
11/15/2022	Pledge	575	No	The Greater Gulfcoast Arts Festival	Setup at Bela Fleck concert venue	$120.00		1,254.13
11/16/2022	Deposit		No	Exxon Mobil	EDI PAYMNT EXXONMOBIL0195 111622 022320005978700CTX	$1,000.00		2,254.13
11/17/2022	Pledge	576	No	Charlotte B Northup		$50.00		2,304.13
11/17/2022	Deposit		No	Paul Landskroener	TRANSFER STRIPE 111722	$24.81		2,328.94
11/21/2022	Deposit		No	Amazon Smile	AmazonSmil AMZNQYL2MH6E 112122	$44.53		2,373.47
11/21/2022	Deposit		No	Marilyn Oberhausen	TRANSFER STRIPE 112122	$23.97		2,397.44
11/29/2022	Deposit		No		DEPOSIT	$50.00		2,447.44
12/01/2022	Deposit		No		2022 Giving Tuesday Donation	$49.63		2,497.07
12/01/2022	Deposit		No		2022 Giving Tuesday Donation	$24.81		2,521.88
12/01/2022	Deposit		No		2022 Giving Tuesday Donation	$24.81		2,546.69
12/06/2022	Deposit		No		DEPOSIT	$200.00		2,746.69
12/06/2022	Pledge	577	No	Joanne L Bujnoski		$50.00		2,796.69
12/08/2022	Deposit		No		TRANSFER STRIPE 120822	$9.21		2,805.90
12/19/2022	Deposit		No		TRANSFER STRIPE 121922	$24.81		2,830.71
12/20/2022	Deposit		No		DEPOSIT	$65.00		2,895.71
12/20/2022	Deposit		No		B3L1F7K40N FACEBOOK PAYMENT 122022	$65.00		2,960.71
12/21/2022	Deposit		No		Giving Tuesday	$57.96		3,018.67
12/29/2022	Deposit		No		Linda Arness	$1,985.70		5,004.37
12/30/2022	Deposit		No		Loren Lazear Donation for the (Bay Area Printing) Step-N-Repeat banner	$500.00		5,504.37
01/04/2023	Deposit		No		Gallery Night	$50.00		5,554.37
01/04/2023	Deposit		No	Stripe	TRANSFER STRIPE 010423	$161.70		5,716.07
01/10/2023	Deposit		No	Stripe	TRANSFER STRIPE 011023	$10.00		5,726.07
01/10/2023	Pledge	601	No	Paradise Bingo	December Bingo Proceeds	$200.00		5,926.07
01/12/2023	Deposit		No		Paradise Bingo Donation	$200.00		6,126.07
01/19/2023	Deposit		No	Stripe		$27.15		6,153.22
01/23/2023	Pledge	604	No	United Way of the National Capital Area	United Way Campaign payments	$169.94		6,323.16
01/23/2023	Pledge	573	No	Target Corporation c/o CyberGrants, LLC		$50.00		6,373.16
01/24/2023	Deposit		No	Stripe		$25.00		6,398.16
01/26/2023	Pledge	1005	No	Target Corporation c/o CyberGrants, LLC		$60.00		6,458.16
02/08/2023	Pledge	599	No	Paradise Bingo	Bingo Proceeds - January 2023	$200.00		6,658.16
02/09/2023	Journal Entry	Cash	No		Cash	$36.00		6,694.16
02/10/2023	Deposit		No	Amazon Smile	AmazonSmil AMZNO260EZ5Y 021023	$77.42		6,771.58

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
02/15/2023	Pledge	611	No	Target Corporation c/o CyberGrants, LLC			$65.00	6,836.58
02/17/2023	Deposit		No	Stripe	TRANSFER STRIPE 021723		$27.15	6,863.73
02/19/2023	Pledge	607	No	Apex Shows and Events	Donation proceeds for 40% of beverage sales at the Chocolate and Cheese Festival		$697.81	7,561.54
02/27/2023	Pledge	610	No	Krewe of Marionettes	step n repeat banner donation		$185.00	7,746.54
02/28/2023	Journal Entry	Rounding	No		rounding Chocolate & Cheese Festival		$0.40	7,746.94
03/04/2023	Journal Entry	GAC - Cash	No		Cash - GAC Bag Swap		$45.00	7,791.94
03/04/2023	Journal Entry	Reimbursement	No		reimbursement of expenses, extra funds		$1.92	7,793.86
03/07/2023	Pledge	628	No	Paradise Bingo	Bingo Proceeds for February 2023		$200.00	7,993.86
03/10/2023	Pledge	625	No	Target Corporation c/o CyberGrants, LLC			$50.00	8,043.86
03/13/2023	Deposit		No	Square Inc	230313P2 Square Inc 031323		$1.00	8,044.86
04/03/2023	Deposit		No	Square Inc	230403P2 Square Inc 040323		$33.62	8,078.48
04/04/2023	Deposit		No	4469 MH Charitable Group Inc Irrv Trus			$910.35	8,988.83
04/05/2023	Pledge	647	No	Paradise Bingo	Bingo Proceeds for March 2023		$200.00	9,188.83
04/14/2023	Deposit		No	Paradise Bingo	monthly bingo proceeds		$200.00	9,388.83
05/02/2023	Deposit		No	Amazon Smile	AmazonSmil AMZNRAXD6969 050223		$29.42	9,418.25
05/03/2023	Pledge	648	No	Paradise Bingo	Bingo Proceeds for April 2023		$200.00	9,618.25
05/04/2023	Pledge	652	No	United Way of the National Capital Area	2020-2021 PMT 11 Nov 2021		$55.15	9,673.40
05/04/2023	Pledge	652	No	United Way of the National Capital Area	2020-2021 PMT 13 Jan 2022		$68.41	9,741.81
05/08/2023	Pledge	650	No	The Blackbaud Giving Fund	Contribution from The Blackbaud Giving Fund		$125.00	9,866.81
05/18/2023	Deposit		No	Amazon Smile	AmazonSmil AMZNABTLNH8J 051823		$58.29	9,925.10
06/07/2023	Pledge	658	No	Brown Barge Middle School	Student Stream Contribution		$1,000.00	10,925.10
06/09/2023	Pledge	659	No	Paradise Bingo	Bingo Proceeds May 2023		$200.00	11,125.10
06/20/2023	Pledge	661	No	Target Corporation c/o CyberGrants, LLC	Target Employee giving donation		$50.00	11,175.10
07/05/2023	Deposit		No		transfer stripe 070523		$1,074.30	12,249.40
07/06/2023	Deposit		No		Facebook Fundraiser for Father’s Day		$24.00	12,273.40
07/12/2023	Pledge	668	No	Paradise Bingo	Bingo Proceeds June 2023		$200.00	12,473.40
07/20/2023	Pledge	1014	No	Target Corporation c/o CyberGrants, LLC	Donation from Target Cybergrants		$50.00	12,523.40
07/25/2023	Pledge	1026	No	United Way of the National Capital Area	Monthly Donation Amount		$114.56	12,637.96
08/01/2023	Pledge	1008	No	Target Corporation c/o CyberGrants, LLC	Target Employee giving donation		$60.00	12,697.96
08/02/2023	Pledge	1009	No	Target Circle	Target Circle Voting Contest		$1,148.27	13,846.23
08/07/2023	Pledge	1015	No	Paradise Bingo	Bingo Proceeds July 2023		$200.00	14,046.23
08/09/2023	Deposit		No		Donation via Facebook B3L3HXYEOJ META PAYMENTS IN 080923		$25.00	14,071.23
08/31/2023	Pledge	1025	No	The Spirit Airlines Charitable Foundation	Gift from the Spirit Airlines Charitable Foundation		$20,000.00	34,071.23
09/05/2023	Pledge	1024	No	Surfing Evolution & Preservation Corp	Donation to cover Garbo Grabber grabbers and trash baggers		$7,737.00	41,808.23
09/14/2023	Pledge	1032	No	Paradise Bingo	August Bingo Proceeds		$200.00	42,008.23
Total for Donations							**$42,008.23**	
Fundraising Event Revenue								
Communi-Tee Cup Revenue								
01/11/2023	Deposit		No	Stripe	Tickets		$54.00	54.00
01/11/2023	Deposit		No	Stripe	Tickets		$107.70	161.70
01/13/2023	Deposit		No	Stripe	Tickets		$90.00	251.70
01/18/2023	Deposit		No	Stripe	Ticket		$32.52	284.22
01/18/2023	Deposit		No		Donation		$10.00	294.22
01/19/2023	Deposit		No	Stripe	Tickets		$172.44	466.66
01/23/2023	Deposit		No	Stripe	Tickets		$107.70	574.36
01/24/2023	Deposit		No	Stripe	Tickets		$107.70	682.06
01/25/2023	Deposit		No	Stripe	Tickets		$64.74	746.80
01/26/2023	Deposit		No	Stripe	Tickets		$64.74	811.54
02/01/2023	Deposit		No	Stripe	Tickets		$107.70	919.24
02/02/2023	Pledge	592	No	Engrid M Spade	Tickets		$100.00	1,019.24
02/02/2023	Pledge	593	No	Steven A Ferbezar	Tickets		$50.00	1,069.24
02/03/2023	Pledge	588	No	Anne M Hargis	Tickets		$100.00	1,169.24
02/03/2023	Deposit		No	Stripe	Tickets		$215.40	1,384.64
02/03/2023	Journal Entry	Payroll March 32	No		Ticket		$25.00	1,409.64
02/06/2023	Deposit		No	Stripe	Tickets		$129.48	1,539.12
02/06/2023	Pledge	589	No	Gulf Coast Retirement and Medicare Solutions LLC	Tickets		$50.00	1,589.12
02/06/2023	Pledge	590	No	Donna B Hoffman	Tickets		$100.00	1,689.12

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
02/08/2023	Deposit		No	Stripe	Tickets		$140.22	1,829.34
02/09/2023	Journal Entry	CTC 50/50 payout	No		CTC 50/50 drawing payout		$315.00	2,144.34
02/09/2023	Journal Entry	Cash	No		Cash - Drawing Tickets		$125.00	2,269.34
02/09/2023	Journal Entry	Cash	No		Cash - Raffle		$565.00	2,834.34
02/09/2023	Journal Entry	Cash	No		Cash - Beverages		$47.00	2,881.34
02/09/2023	Journal Entry	Cash	No		Cash - Mulligans		$20.00	2,901.34
02/09/2023	Journal Entry	Cash	No		Cash - Krewe Tickets		$75.00	2,976.34
02/09/2023	Journal Entry	Cash	No		Cash - Ticket		$30.00	3,006.34
02/09/2023	Deposit		No	Stripe	Tickets		$440.22	3,446.56
02/10/2023	Deposit		No	Square Inc	Beverages		$45.82	3,492.38
02/10/2023	Deposit		No	Square Inc	Mulligans		$150.00	3,642.38
02/10/2023	Deposit		No	Square Inc	Raffle Tickets		$100.00	3,742.38
02/10/2023	Deposit		No	Square Inc	Ticket		$30.00	3,772.38
02/10/2023	Deposit		No	Stripe	Tickets		$172.44	3,944.82
02/10/2023	Deposit		No	Square Inc	5 x 5 Drawing		$140.00	4,084.82
02/13/2023	Deposit		No	Stripe	Tickets		$172.44	4,257.26
03/01/2023	Pledge	623	No	Tom & Sandra Mosher	Ticket		$25.00	4,282.26
03/01/2023	Pledge	621	No	Karin Garvin Law	Tickets		$100.00	4,382.26
03/01/2023	Pledge	622	No	Donna F Cahill	Tickets		$50.00	4,432.26
03/31/2023	Journal Entry	Q1 Sales Tax	No		to record sales tax payable from food & beverage event sales	$5.03		4,427.23
Total for Communi-Tee Cup Revenue						**$5.03**	**$4,432.26**	
Communi-Tee Cup Sponsorships								
11/18/2022	Pledge	549	No	Morgan Stanley - Bob Olliff	The Green Sponsorship		$500.00	500.00
11/18/2022	Pledge	550	No	Navy Federal Credit Union, Bill Dagnall	The Green Sponsorship		$500.00	1,000.00
12/01/2022	Journal Entry	Cox Allocation	No		to allocate $2,500 of Cox sponsorship to event		$2,500.00	3,500.00
12/12/2022	Deposit		No		221212P2 Square Inc 121222		$150.00	3,650.00
12/13/2022	Pledge	579	No	Hill-Kelly Jeep Ram			$247.00	3,897.00
12/13/2022	Journal Entry	Payroll March 32	No		Reimbursement for Tags	$247.00		3,650.00
01/05/2023	Deposit		No		Griner Exterior Sponsorship		$500.00	4,150.00
01/12/2023	Deposit		No		Kaboom Sports		$150.00	4,300.00
01/12/2023	Deposit		No		Big Top Brewing		$150.00	4,450.00
01/18/2023	Deposit		No		Geosyntec		$500.00	4,950.00
01/18/2023	Deposit		No		Green Effect Fitness		$150.00	5,100.00
01/18/2023	Pledge	581	No	Henry Chiropractic PLLC			$150.00	5,250.00
01/19/2023	Deposit		No	Stripe	Jessica Rice		$150.00	5,400.00
01/20/2023	Deposit		No		Riptide Media, Jimmy Warr		$500.00	5,900.00
01/23/2023	Deposit		No		Team Sandy Blanton Realty		$150.00	6,050.00
01/23/2023	Deposit		No		Fishbein Center		$150.00	6,200.00
01/23/2023	Pledge	564	No	The Beacon	2023 Hole Sponsor		$150.00	6,350.00
01/23/2023	Pledge	596	No	Christina Powers Tax			$150.00	6,500.00
01/24/2023	Pledge	597	No	EA Medical Consultants LLC			$150.00	6,650.00
01/25/2023	Pledge	566	No	YourTEK Professionals, Inc.	2023 Hole Sponsorships		$300.00	6,950.00
01/26/2023	Pledge	585	No	Gulf Breeze Treatment Center, LLC			$300.00	7,250.00
01/26/2023	Pledge	583	No	Parkway Animal Hospital			$500.00	7,750.00
01/29/2023	Pledge	582	No	Yoga Abode, LLC			$150.00	7,900.00
01/29/2023	Pledge	594	No	Kathie B Gainous			$150.00	8,050.00
01/30/2023	Pledge	584	No	Escape Wellness Spa			$150.00	8,200.00
01/30/2023	Pledge	595	No	Donna B Hoffman			$150.00	8,350.00
01/31/2023	Pledge	587	No	Floral Tree Gardens			$150.00	8,500.00
01/31/2023	Deposit		No		Anchor Title		$150.00	8,650.00
02/02/2023	Pledge	586	No	Central Credit Union of Florida			$150.00	8,800.00
02/03/2023	Pledge	588	No	Anne M Hargis			$150.00	8,950.00
02/06/2023	Pledge	589	No	Gulf Coast Retirement and Medicare Solutions LLC			$150.00	9,100.00
02/09/2023	Pledge	620	No	Karin Garvin Law			$150.00	9,250.00
02/09/2023	Journal Entry	CTC	No		Waffle House/ Rebecca Merlin hole sponsorship for VIP Food		$150.00	9,400.00
03/21/2023	Pledge	629	No	Wilson, Harrell, Farrington, Ford, Wilson, Spain, & Parsons, PA	Hole Sponsor		$150.00	9,550.00
08/31/2023	Journal Entry		Yes		uncollectible sponsorship	$150.00		9,400.00
Total for Communi-Tee Cup Sponsorships						**$397.00**	**$9,797.00**	
Pieces Adrift Sponsorships								
02/27/2023	Pledge	610	No	Krewe of Marionettes	Stream		$150.00	150.00
Total for Pieces Adrift Sponsorships							**$150.00**	

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
Total for Fundraising Event Revenue						**$402.03**	**$14,379.26**	
Grants								
10/17/2022	Pledge	572	No	Impact 100	Impact 100 Grant		$103,820.00	103,820.00
Total for Grants							**$103,820.00**	
Memberships								
10/06/2022	Deposit		No	Stripe			$44.67	44.67
10/21/2022	Deposit		No	Stripe			$33.98	78.65
11/01/2022	Deposit		No		TRANSFER STRIPE 110122		$44.67	123.32
11/08/2022	Deposit		No		Monthly Member		$9.92	133.24
11/08/2022	Deposit		No		Monthly Member		$9.92	143.16
11/09/2022	Deposit		No		Monthly Member		$9.92	153.08
11/16/2022	Deposit		No	Bridget Kelly	TRANSFER STRIPE 111622		$4.96	158.04
11/23/2022	Deposit		No	Alejandro Leon	TRANSFER STRIPE 112322		$43.78	201.82
11/28/2022	Deposit		No	Alexis Allen	TRANSFER STRIPE 112822		$9.92	211.74
12/01/2022	Deposit		No		Monthly Membership		$9.92	221.66
12/07/2022	Deposit		No		TRANSFER STRIPE 120722		$19.84	241.50
12/09/2022	Deposit		No		TRANSFER STRIPE 120922		$9.92	251.42
12/16/2022	Deposit		No		TRANSFER STRIPE 121622		$4.96	256.38
12/21/2022	Deposit		No		TRANSFER STRIPE 122122		$33.98	290.36
12/28/2022	Deposit		No		TRANSFER STRIPE 122822		$9.92	300.28
01/03/2023	Deposit		No	Stripe	TRANSFER STRIPE 010323		$11.04	311.32
01/05/2023	Deposit		No		TRANSFER STRIPE 010523		$35.00	346.32
01/09/2023	Deposit		No	Stripe	TRANSFER STRIPE 010923		$86.52	432.84
01/11/2023	Deposit		No	Stripe	TRANSFER STRIPE 011123		$11.04	443.88
01/17/2023	Deposit		No	Stripe	TRANSFER STRIPE 011723		$37.89	481.77
01/19/2023	Deposit		No	Stripe	TRANSFER STRIPE 011923		$5.67	487.44
01/25/2023	Deposit		No	Stripe	TRANSFER STRIPE 012523		$11.04	498.48
01/30/2023	Deposit		No	Stripe	TRANSFER STRIPE 013023		$46.35	544.83
02/06/2023	Deposit		No	Stripe	TRANSFER STRIPE 020623		$11.04	555.87
02/07/2023	Deposit		No	Stripe	TRANSFER STRIPE 020723		$11.04	566.91
02/08/2023	Deposit		No	Stripe			$27.45	594.36
02/09/2023	Deposit		No	Stripe			$11.04	605.40
02/13/2023	Deposit		No	Stripe	TRANSFER STRIPE 021323		$16.71	622.11
02/14/2023	Deposit		No	Stripe	TRANSFER STRIPE 021423		$47.39	669.50
02/16/2023	Deposit		No	Stripe	TRANSFER STRIPE 021623		$5.67	675.17
02/21/2023	Deposit		No	Stripe	TRANSFER STRIPE 022123		$48.63	723.80
02/27/2023	Deposit		No	Stripe	TRANSFER STRIPE 022723		$11.04	734.84
02/28/2023	Deposit		No	Stripe	TRANSFER STRIPE 022823		$124.41	859.25
03/06/2023	Deposit		No	Stripe	TRANSFER STRIPE 030623		$11.04	870.29
03/07/2023	Deposit		No	Stripe	TRANSFER STRIPE 030723		$65.04	935.33
03/08/2023	Deposit		No	Stripe	TRANSFER STRIPE 030823		$27.45	962.78
03/09/2023	Deposit		No	Stripe	TRANSFER STRIPE 030923		$11.04	973.82
03/13/2023	Deposit		No	Stripe	TRANSFER STRIPE 031323		$27.75	1,001.57
03/16/2023	Deposit		No	Stripe	TRANSFER STRIPE 031623		$5.67	1,007.24
03/17/2023	Deposit		No	Stripe Payment	TRANSFER STRIPE 031723		$27.45	1,034.69
03/27/2023	Deposit		No	Stripe Payment	TRANSFER STRIPE 032723		$11.04	1,045.73
04/05/2023	Deposit		No	Stripe Payment	TRANSFER STRIPE 040523		$19.84	1,065.57
04/06/2023	Deposit		No		TRANSFER STRIPE 040623		$27.45	1,093.02
04/11/2023	Deposit		No		TRANSFER STRIPE 041123		$11.04	1,104.06
04/12/2023	Deposit		No		TRANSFER STRIPE 041223		$27.45	1,131.51
04/18/2023	Deposit		No		TRANSFER STRIPE 041823		$5.67	1,137.18
04/19/2023	Deposit		No		TRANSFER STRIPE 041923		$27.46	1,164.64
04/26/2023	Deposit		No		TRANSFER STRIPE 042623		$11.04	1,175.68
05/01/2023	Deposit		No	Stripe	Transfer Stripe 05/01/23		$54.00	1,229.68
05/02/2023	Deposit		No	Stripe	Transfer Stripe 050223		$11.04	1,240.72
05/04/2023	Deposit		No	Stripe	Transfer Stripe 050423		$11.04	1,251.76
05/05/2023	Deposit		No	Stripe	Transfer Stripe 050523		$11.04	1,262.80
05/08/2023	Deposit		No	Stripe	Transfer Stripe 050823		$11.04	1,273.84
05/10/2023	Deposit		No	Stripe	Transfer Stripe 051023		$11.04	1,284.88
05/11/2023	Deposit		No	Stripe	Transfer Stripe 051023		$17.01	1,301.89
05/15/2023	Deposit		No	Stripe	Stripe Transfer 051523		$37.89	1,339.78
05/17/2023	Deposit		No	Stripe	Transfer Stripe 051723		$32.88	1,372.66
05/18/2023	Expenditure		No	Stripe	Refund of Suzanne Kenworthy Membership	$37.89		1,334.77
05/25/2023	Deposit		No	Stripe	Transfer Stripe 052523		$11.04	1,345.81
06/02/2023	Deposit		No	Stripe	Stripe Transfer 060223		$37.89	1,383.70
06/06/2023	Deposit		No	Stripe	Transfer Stripe 060623		$11.04	1,394.74
06/07/2023	Deposit		No	Stripe	Transfer Stripe 060723		$11.04	1,405.78
06/07/2023	Deposit		No	Stripe	Refund of monthly membership. Transfer Stripe 060723	$11.04		1,394.74

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
06/07/2023	Deposit		No	Stripe	Transfer Stripe 060723		$11.04	1,405.78
06/09/2023	Deposit		No		TRANSFER STRIPE 060923		$11.04	1,416.82
06/13/2023	Deposit		No		transfer from stripe membership		$17.01	1,433.83
06/16/2023	Deposit		No		membership donation		$5.67	1,439.50
06/21/2023	Deposit		No		membership payments		$48.63	1,488.13
06/22/2023	Deposit		No		membership fees		$59.67	1,547.80
06/27/2023	Deposit		No		membership fee		$11.04	1,558.84
06/30/2023	Deposit		No		membership fee		$11.04	1,569.88
07/06/2023	Deposit		No		Transfer Stripe 070623		$11.04	1,580.92
07/07/2023	Deposit		No		Transfer Stripe 070723		$11.04	1,591.96
07/11/2023	Deposit		No		Transfer Stripe 071123		$11.04	1,603.00
07/12/2023	Deposit		No		transfer stripe 071223		$17.01	1,620.01
07/14/2023	Deposit		No		Transfer Stripe 071423		$48.63	1,668.64
07/18/2023	Deposit		No		Transfer Stripe 071823		$5.67	1,674.31
07/26/2023	Deposit		No		Transfer Stripe 072623		$11.04	1,685.35
07/27/2023	Deposit		No		Transfer Stripe 072723		$5.46	1,690.81
Total for Memberships						**$48.93**	**$1,739.74**	
Programs								
Adopt a Spot								
10/14/2022	Deposit		No	Stripe			$39.71	39.71
10/24/2022	Deposit		No	Stripe			$39.71	79.42
12/09/2022	Deposit		No		TRANSFER STRIPE 120922		$19.12	98.54
12/09/2022	Deposit		No		TRANSFER STRIPE 120922		$19.85	118.39
12/15/2022	Pledge	557	No	City of Pensacola.	Adopt a Spot Signs - FY22		$435.10	553.49
12/19/2022	Deposit		No		TRANSFER STRIPE 121922		$19.85	573.34
12/21/2022	Deposit		No		TRANSFER STRIPE 122122		$19.85	593.19
12/21/2022	Deposit		No		TRANSFER STRIPE 122122		$39.71	632.90
12/29/2022	Deposit		No		Larry Smith		$19.85	652.75
01/17/2023	Deposit		No	Stripe	Renewal		$21.78	674.53
01/19/2023	Deposit		No	Stripe	Registration Fee		$43.26	717.79
01/20/2023	Deposit		No		Renewal Fee		$21.78	739.57
02/06/2023	Deposit		No	Stripe	Registration Fee		$43.26	782.83
02/08/2023	Deposit		No	Stripe	Renewal Fee		$21.78	804.61
04/05/2023	Pledge	633	No	Powerful Women of the Gulf Coast	Registration Fee for Adopt-A-Spot for Powerful Women of the Gulf Coast		$40.00	844.61
05/18/2023	Expenditure	2162	No	Dewberry	Refund of Adopt-A-Spot Fee	$40.00		804.61
05/18/2023	Expenditure		No	Stripe	Renewal of Adopt-A-Spot		$21.78	826.39
Total for Adopt a Spot						**$40.00**	**$866.39**	
Clean Team								
10/04/2022	Deposit		No		Destin Food Truck Festival		$1,334.00	1,334.00
10/25/2022	Pledge	542	No	The Wingman Foundation	The Clean Team Services for The Wingman Foundation 5k - 10/22/2022		$500.00	1,834.00
10/31/2022	Pledge	547	No	Pensacola Humane Society	The Clean Team Services for Barktoberfest - October 30th, 2022		$640.00	2,474.00
11/03/2022	Deposit		No	UWF Historic Trust	DEPOSIT INTUIT 25791715 110322	$0.00		2,474.00
11/13/2022	Pledge	602	No	Legal Services of North Florida, Inc	Jazz for Justice		$546.00	3,020.00
11/13/2022	Pledge	1006	No	The Marketing Bar	Event Clean up		$300.00	3,320.00
12/06/2022	Deposit		No		Christmas Market		$640.00	3,960.00
12/12/2022	Pledge	556	No	Pensacola Christmas Parade	Clean Team Services for the Cox Pensacola Christmas Parade - December 10th, 2022		$1,415.00	5,375.00
12/12/2022	Pledge	556	No	Pensacola Christmas Parade	Additional Labor Hours		$375.00	5,750.00
01/02/2023	Pledge	580	No	Surfing Evolution & Preservation Corp	Clean up		$5,000.00	10,750.00
01/15/2023	Pledge	591	No	Dr Martin Luther King Jr Commemorative Celebration Commission of Pensacola Inc			$1,850.00	12,600.00
02/04/2023	Pledge	571	No	Pensacola Sports	Double Bridge Run on 2/4/2023		$1,000.00	13,600.00
02/18/2023	Pledge	606	No	Rebellaires Inc, Chad Leidner	Parade Party		$524.00	14,124.00
02/19/2023	Pledge	605	No	Apex Shows and Events	Chocolate and Cheese Festival		$1,202.00	15,326.00
02/21/2023	Deposit		No	Legal Services of North Florida, Inc	Duplicate Deposit - bank error		$546.00	15,872.00
02/24/2023	Expenditure		No	Legal Services of North Florida, Inc	Duplicate Deposit - bank error	$546.00		15,326.00
02/25/2023	Pledge	574	No	Pensacola Habitat for Humanity	Food Truck Festival Feb 24-25		$2,574.00	17,900.00
02/27/2023	Pledge	609	No	Pensacola Habitat for Humanity	Disposal Fee		$150.00	18,050.00
02/27/2023	Pledge	609	No	Pensacola Habitat for Humanity	Food Truck Festival additional cleanup around Dumpster		$120.00	18,170.00
03/01/2023	Pledge	627	No	Vegan Food Fest	The Clean Team Services for Vegan Food Fest - November 12th 2021-		$367.20	18,537.20

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
					Late Fee			
03/05/2023	Pledge	619	No	Apex Shows and Events	Destin Food Truck Festival 3/5		$1,334.00	19,871.20
03/25/2023	Pledge	630	No	Vegan Food Fest	The Clean Team Services for Vegan Food Fest - March 25, 2023		$1,738.00	21,609.20
03/31/2023	Pledge	639	No	Vegan Food Fest	Return Deposit Fee for Insufficient Funds		$9.00	21,618.20
04/02/2023	Pledge	631	No	Pensacola Jazz Festival	Clean Team services for the Pensacola Jazz Festival 4/1/23-4/2/23		$1,692.00	23,310.20
04/13/2023	Pledge	640	No	Tall Ships America c/o The Marketing Bar	Tall Ships America event litter management and cleanup		$3,524.00	26,834.20
04/25/2023	Pledge	641	No	Apex Shows and Events	Pensacola Bay Music Fest Clean Team (Adjusted due to weather)		$900.00	27,734.20
05/08/2023	Pledge	649	No	Mike Marshall	Burger Battle by the Bay Event		$1,474.00	29,208.20
05/13/2023	Pledge	651	No	Big Brothers Big Sisters of NWFL	The Big Scoop BBBS May 13, 2023		$984.00	30,192.20
06/17/2023	Pledge	660	No	The Watson Family Foundation, Inc	Juneteenth Event Cleanup (6/17)		$920.00	31,112.20
07/19/2023	Pledge	667	No	Pensacola Chamber of Commerce	Clean Team service for 4th of July Fireworks Show		$2,107.00	33,219.20
07/25/2023	Pledge	669	No	Ronald McDonald House Charities of NWFL	Firecracker 5K Event Cleanup		$783.00	34,002.20
09/18/2023	Pledge	1027	No	Bands on the Bayou	Clean Team Service for Bands on the Bayou on 9/15/23		$422.00	34,424.20
Total for Clean Team						**$546.00**	**$34,970.20**	
Community Service Registration								
10/05/2022	Deposit		No	Square Inc			$33.62	33.62
10/19/2022	Deposit		No	Square Inc			$33.62	67.24
11/01/2022	Deposit		No		221101P2 Square Inc 110122		$33.62	100.86
11/09/2022	Deposit		No		221109P2 Square Inc 110922		$38.45	139.31
12/07/2022	Deposit		No		221207P2 Square Inc 120722		$33.62	172.93
12/15/2022	Journal Entry	Petty Cash	No		CS Registration		$35.00	207.93
01/04/2023	Deposit		No				$35.00	242.93
01/12/2023	Deposit		No				$35.00	277.93
02/27/2023	Journal Entry	CS	No		Christian Mollette Community Service, cash		$35.00	312.93
02/27/2023	Deposit		No	Square Inc	230227P2 Square Inc 022723		$37.62	350.55
03/03/2023	Deposit		No	Square Inc	Community Service		$37.62	388.17
03/06/2023	Deposit		No	Square Inc	230306P2 Square Inc 030623		$35.00	423.17
03/09/2023	Journal Entry	CS	No		Cash - Andrew Myers Community Service		$35.00	458.17
03/31/2023	Deposit		No		Deposited to Petty Cash box		$35.00	493.17
05/18/2023	Expenditure	2161	No	Christian Cass	Refund of Fee	$35.00		458.17
08/24/2023	Deposit		No		Transfer Stripe 082423		$35.00	493.17
Total for Community Service Registration						**$35.00**	**$528.17**	
Esc Co Parks & Rec Contract								
10/31/2022	Pledge	543	No	Escambia County Parks and Recreation	LOST Funded Restroom Facilities		$904.50	904.50
10/31/2022	Pledge	545	No	Mahogany Mills Boat Ramp	Mahogany Mills Boat Ramp - October 2022		$715.00	1,619.50
10/31/2022	Pledge	546	No	Perdido River Boat Ramp	Perdido River Boat Ramp - October 2022		$176.00	1,795.50
10/31/2022	Pledge	544	No	Innerarity Point Park	Innerarrity Point Park Trash Barrels - October 2022		$1,089.00	2,884.50
10/31/2022	Pledge	544	No	Innerarity Point Park	Innerarrity Point Park Restrooms		$630.00	3,514.50
10/31/2022	Pledge	543	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities		$2,959.00	6,473.50
10/31/2022	Pledge	543	No	Escambia County Parks and Recreation	LOST Funded Facilities		$8,816.50	15,290.00
11/30/2022	Pledge	551	No	Escambia County Parks and Recreation	LOST Funded Restroom Facilities		$837.50	16,127.50
11/30/2022	Pledge	551	No	Escambia County Parks and Recreation	LOST Funded Facilities		$8,497.50	24,625.00
11/30/2022	Pledge	552	No	Perdido River Boat Ramp			$198.00	24,823.00
11/30/2022	Pledge	553	No	Mahogany Mills Boat Ramp			$572.00	25,395.00
11/30/2022	Pledge	555	No	Innerarity Point Park			$595.00	25,990.00
11/30/2022	Pledge	555	No	Innerarity Point Park			$1,028.00	27,018.00
11/30/2022	Pledge	551	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities		$2,596.00	29,614.00
12/31/2022	Pledge	561	No	Innerarity Point Park			$630.00	30,244.00
12/31/2022	Pledge	560	No	Perdido River Boat Ramp			$198.00	30,442.00
12/31/2022	Pledge	561	No	Innerarity Point Park			$1,089.00	31,531.00
12/31/2022	Pledge	558	No	Escambia County Parks and Recreation			$904.50	32,435.50
12/31/2022	Pledge	559	No	Mahogany Mills Boat Ramp			$643.50	33,079.00
12/31/2022	Pledge	558	No	Escambia County Parks and Recreation			$2,750.00	35,829.00
12/31/2022	Pledge	558	No	Escambia County Parks and Recreation			$8,613.00	44,442.00
01/31/2023	Pledge	567	No	Escambia County Parks and Recreation	LOST Funded Restroom Facilities		$871.00	45,313.00

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
01/31/2023	Pledge	567	No	Escambia County Parks and Recreation	LOST Funded Facilities		$9,020.00	54,333.00
01/31/2023	Pledge	567	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities		$2,755.50	57,088.50
01/31/2023	Pledge	568	No	Innerarity Point Park	Innerarity Point Park Trash Barrels		$1,028.50	58,117.00
01/31/2023	Pledge	569	No	Mahogany Mills Boat Ramp	January 2023 Mahogany Mills Boat Ramp		$643.50	58,760.50
01/31/2023	Pledge	570	No	Perdido River Boat Ramp	January 2023 Perdido River Boat Ramp		$198.00	58,958.50
01/31/2023	Pledge	568	No	Innerarity Point Park	Innerarity Point Park Restrooms		$595.00	59,553.50
02/28/2023	Pledge	612	No	Innerarity Point Park	Innerarity Point Park Trash Barrels		$968.00	60,521.50
02/28/2023	Pledge	613	No	Perdido River Boat Ramp	February 2023 Perdido River Boat Ramp		$176.00	60,697.50
02/28/2023	Pledge	614	No	Mahogany Mills Boat Ramp	February 2023 Mahogany Mills Boat Ramp		$572.00	61,269.50
02/28/2023	Pledge	615	No	Escambia County Parks and Recreation	LOST Funded Restroom Facilities		$804.00	62,073.50
02/28/2023	Pledge	615	No	Escambia County Parks and Recreation	LOST Funded Facilities		$7,920.00	69,993.50
02/28/2023	Pledge	615	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities		$2,486.00	72,479.50
02/28/2023	Pledge	612	No	Innerarity Point Park	Innerarity Point Park Restrooms		$560.00	73,039.50
03/31/2023	Pledge	635	No	Innerarity Point Park	Innerarity Point Park Restrooms		$770.00	73,809.50
03/31/2023	Pledge	635	No	Innerarity Point Park	Innerarity Point Park Trash Barrels		$1,331.00	75,140.50
03/31/2023	Pledge	634	No	Escambia County Parks and Recreation	LOST Funded Restroom Facilities		$1,172.50	76,313.00
03/31/2023	Pledge	634	No	Escambia County Parks and Recreation	LOST Funded Facilities		$9,097.00	85,410.00
03/31/2023	Pledge	634	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities		$2,744.50	88,154.50
03/31/2023	Pledge	637	No	Perdido River Boat Ramp	March 2023 Perdido River Boat Ramp		$198.00	88,352.50
03/31/2023	Pledge	638	No	Mahogany Mills Boat Ramp	March 2023 Mahogany Mills Boat Ramp		$715.00	89,067.50
04/30/2023	Pledge	644	No	Escambia County Parks and Recreation	LOST Funded Restroom Facilities		$1,340.00	90,407.50
04/30/2023	Pledge	642	No	Mahogany Mills Boat Ramp	April 2023 Mahogany Mills Boat Ramp		$1,001.00	91,408.50
04/30/2023	Pledge	643	No	Perdido River Boat Ramp	April 2023 Perdido River Boat Ramp Cleanup		$176.00	91,584.50
04/30/2023	Pledge	645	No	Innerarity Point Park	Innerarity Point Park Trash Barrels		$1,331.00	92,915.50
04/30/2023	Pledge	645	No	Innerarity Point Park	Innerarity Point Park Restrooms		$770.00	93,685.50
04/30/2023	Pledge	644	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities		$3,041.50	96,727.00
04/30/2023	Pledge	644	No	Escambia County Parks and Recreation	LOST Funded Facilities		$9,124.50	105,851.50
05/31/2023	Pledge	654	No	Escambia County Parks and Recreation	LOST Funded Restroom Facilities (May 23)		$1,306.50	107,158.00
05/31/2023	Pledge	654	No	Escambia County Parks and Recreation	LOST Funded Facilities (May 23)		$10,021.00	117,179.00
05/31/2023	Pledge	657	No	Innerarity Point Park	Innerarity Point Park Trash Barrels (May 23)		$1,331.00	118,510.00
05/31/2023	Pledge	657	No	Innerarity Point Park	Innerarity Point Park Restrooms (May 23)		$770.00	119,280.00
05/31/2023	Pledge	654	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities (May 23)		$3,107.50	122,387.50
05/31/2023	Pledge	655	No	Mahogany Mills Boat Ramp	May 2023 Mahogany Mills Boat Ramp		$929.50	123,317.00
05/31/2023	Pledge	656	No	Perdido River Boat Ramp	May 2023 Perdido River Boat Ramp Cleanup		$198.00	123,515.00
06/30/2023	Pledge	662	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities (June 23)		$2,788.50	126,303.50
06/30/2023	Pledge	662	No	Escambia County Parks and Recreation	LOST Funded Facilities (June 23)		$9,240.00	135,543.50
06/30/2023	Pledge	663	No	Mahogany Mills Boat Ramp	June 2023 Mahogany Mills Boat Ramp		$858.00	136,401.50
06/30/2023	Pledge	664	No	Innerarity Point Park	Innerarity Point Park Restrooms (June 23)		$735.00	137,136.50
06/30/2023	Pledge	664	No	Innerarity Point Park	Innerarity Point Park Trash Barrels (June 23)		$1,270.50	138,407.00
06/30/2023	Pledge	665	No	Perdido River Boat Ramp	June 2023 Perdido River Boat Ramp Cleanup		$198.00	138,605.00
06/30/2023	Pledge	662	No	Escambia County Parks and Recreation	LOST Funded Restroom Facilities (June 23)		$1,273.00	139,878.00
07/31/2023	Pledge	1012	No	Innerarity Point Park	Innerarity Point Park Trash Barrels (July 23)		$1,391.50	141,269.50
07/31/2023	Pledge	1007	No	Escambia County Parks and Recreation	LOST Funded Restroom Facilities (July 23)		$1,407.00	142,676.50
07/31/2023	Pledge	1007	No	Escambia County Parks and Recreation	LOST Funded Facilities (July 23)		$9,834.00	152,510.50
07/31/2023	Pledge	1007	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities (July 23)		$3,289.00	155,799.50
07/31/2023	Pledge	1011	No	Perdido River Boat Ramp	July 2023 Perdido River Boat Ramp Cleanup		$176.00	155,975.50
07/31/2023	Pledge	1012	No	Innerarity Point Park	Innerarity Point Park Restrooms (July 23)		$805.00	156,780.50
07/31/2023	Pledge	1010	No	Mahogany Mills Boat Ramp	July 2023 Mahogany Mills Boat Ramp		$1,072.50	157,853.00
08/31/2023	Pledge	1020	No	Escambia County Parks and Recreation	LOST Funded Facilities (8/20-8/31/23)		$3,558.50	161,411.50
08/31/2023	Pledge	1020	No	Escambia County Parks and	Innerarity Trash Barrels (8/20-8/31/23)		$423.50	161,835.00

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
				Recreation				
08/31/2023	Pledge	1020	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities (8/20-8/31/23)		$885.50	162,720.50
08/31/2023	Pledge	1022	No	Perdido River Boat Ramp	Aug 20th-31st 2023 Perdido River Boat Ramp Cleanup		$49.50	162,770.00
08/31/2023	Pledge	1021	No	Mahogany Mills Boat Ramp	8/20-8/31/23 Mahogany Mills Boat Ramp		$357.50	163,127.50
08/31/2023	Pledge	1017	No	Mahogany Mills Boat Ramp	8/1-8/19/23 Mahogany Mills Boat Ramp		$500.50	163,628.00
08/31/2023	Pledge	1016	No	Escambia County Parks and Recreation	LOST Funded Restroom Facilities (8/1-8/19/23)		$770.50	164,398.50
08/31/2023	Pledge	1016	No	Escambia County Parks and Recreation	LOST Funded Facilities (8/1-8/19/23)		$5,676.00	170,074.50
08/31/2023	Pledge	1018	No	Perdido River Boat Ramp	Aug 1-19 2023 Perdido River Boat Ramp Cleanup		$132.00	170,206.50
08/31/2023	Pledge	1016	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities (8/1-8/19/23)		$1,749.00	171,955.50
08/31/2023	Pledge	1019	No	Innerarity Point Park	Innerarity Point Park Trash Barrels (8/1-8/19/23)		$786.50	172,742.00
08/31/2023	Pledge	1019	No	Innerarity Point Park	Innerarity Point Park Restrooms (8/1-8/19/23)		$455.00	173,197.00
09/30/2023	Pledge	1029	No	Escambia County Parks and Recreation	LOST Funded Facilities (9/1-9/30/23)		$8,767.00	181,964.00
09/30/2023	Pledge	1029	No	Escambia County Parks and Recreation	Non-LOST Funded Facilities (9/1-9/30/23)		$2,161.50	184,125.50
09/30/2023	Pledge	1031	No	Perdido River Boat Ramp	September 1st - 30th, 2023 Perdido River Boat Ramp Cleanup		$148.50	184,274.00
09/30/2023	Pledge	1029	No	Escambia County Parks and Recreation	Innerarity Trash Barrels (9/1-9/30/23)		$786.50	185,060.50
09/30/2023	Pledge	1030	No	Mahogany Mills Boat Ramp	9/1-9/30/23 Mahogany Mills Boat Ramp		$1,287.00	186,347.50
Total for Esc Co Parks & Rec Contract							**$186,347.50**	
Escambia County Allocation								
10/06/2022	Pledge	540	No	Escambia County Allocation	Keep Pensacola Beautiful - FY 21/22 #8 Final Invoice		$3,862.56	3,862.56
10/10/2022	Pledge	541	No	Escambia County Allocation	Keep Pensacola Beautiful 1/12th FY 22/23 Allocation		$8,333.33	12,195.89
11/30/2022	Pledge	554	No	Escambia County Allocation	Community Partners Funding - Invoice #2 FY 22/23		$20,099.35	32,295.24
12/31/2022	Pledge	562	No	Escambia County Allocation	FY23 Invoice #3		$2,884.59	35,179.83
01/31/2023	Pledge	617	No	Escambia County Allocation	January 2023		$6,818.27	41,998.10
02/28/2023	Pledge	618	No	Escambia County Allocation	February		$7,784.05	49,782.15
03/31/2023	Pledge	636	No	Escambia County Allocation	March		$6,163.40	55,945.55
04/30/2023	Pledge	646	No	Escambia County Allocation	April		$6,569.68	62,515.23
05/31/2023	Pledge	653	No	Escambia County Allocation	May		$7,872.95	70,388.18
06/30/2023	Pledge	666	No	Escambia County Allocation	June		$8,142.15	78,530.33
07/31/2023	Pledge	1013	No	Escambia County Allocation	July		$1,018.86	79,549.19
08/31/2023	Pledge	1023	No	Escambia County Allocation	August		$3,118.29	82,667.48
09/30/2023	Pledge	1037	No	Escambia County Allocation	Final Request for FY23		$634.58	83,302.06
09/30/2023	Pledge	1028	No	Escambia County Allocation	September 2023		$6,633.88	89,935.94
Total for Escambia County Allocation							**$89,935.94**	
KPB Youth Advisory Council								
01/20/2023	Journal Entry	Tree Hugger Event	No		Tree Hugger Tickets - Cash payment		$68.00	68.00
01/23/2023	Deposit		No	Square Inc	Tree Hugger Ticket		$7.00	75.00
Total for KPB Youth Advisory Council							**$75.00**	
Total for Programs						**$621.00**	**$312,723.20**	
Sponsorships								
11/18/2022	Pledge	548	No	Cox Communications; Cam Johnson	2023 Sponsorship; Groundbreaker Level		$10,000.00	10,000.00
12/01/2022	Journal Entry	Cox Allocation	No		to allocate $2,500 of Cox sponsorship to event	$2,500.00		7,500.00
01/06/2023	Deposit		No		Private Cleanup - Holiday Builders		$525.00	8,025.00
01/30/2023	Pledge	1004	No	Community Foundation of Northwest Florida	Great American Cleanup		$1,000.00	9,025.00
02/09/2023	Pledge	598	No	Baptist Health Care	2023 Great American Cleanup		$500.00	9,525.00
02/23/2023	Pledge	608	No	Ziro Supply, Drew Buchanan	Great American Cleanup		$100.00	9,625.00
02/27/2023	Pledge	610	No	Krewe of Marionettes	Great American Cleanup		$100.00	9,725.00
03/09/2023	Pledge	624	No	Ron Jon Worldwide, Inc			$6,000.00	15,725.00
03/17/2023	Pledge	626	No	Hill-Kelly Jeep Ram	Great American Cleanup		$500.00	16,225.00
04/07/2023	Deposit		No		Gulf Coast Environmental Contractors; Great American Cleanup		$500.00	16,725.00
Total for Sponsorships						**$2,500.00**	**$19,225.00**	
Accounting Expense								
10/17/2022	Check	DM	No	Lifecycle Tax and Wealth Management		$325.00		325.00
11/16/2022	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 111622	$325.00		650.00
12/16/2022	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 121622	$325.00		975.00
01/17/2023	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 011723	$325.00		1,300.00

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
02/16/2023	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 021623	$325.00		1,625.00
03/16/2023	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 031623	$325.00		1,950.00
04/17/2023	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 041723	$325.00		2,275.00
05/16/2023	Expenditure		No	Lifecycle Tax and Wealth Management	eCheck LifeCycle Tax 051623	$325.00		2,600.00
Total for Accounting Expense						**$2,600.00**		
Adopt a Spot Expense								
10/17/2022	Check	50829	No	Pensacola Sign & Graphics, Inc		$22.50		22.50
10/17/2022	Check	824	No	Pensacola Sign & Graphics, Inc		$336.60		359.10
10/17/2022	Check	825	No	Pensacola Sign & Graphics, Inc		$289.30		648.40
11/29/2022	Expenditure		No	Pensacola Sign & Graphics, Inc	PENSACOLA SIGN & GRAPH 850-43378 24137472333000010740426; 05099; 3796SIGRID SOLGARD;	$266.80		915.20
12/09/2022	Check	50842	No		DDA CHECK 0000050842	$260.60		1,175.80
01/03/2023	Check	50846	No	Pensacola Sign & Graphics, Inc	DDA CHECK 0000050846	$22.50		1,198.30
01/17/2023	Check	50856	No	Pensacola Sign & Graphics, Inc	DDA CHECK 0000050856	$91.44		1,289.74
02/06/2023	Check	50858	No	Pensacola Sign & Graphics, Inc	DDA CHECK 0000050858	$98.50		1,388.24
02/06/2023	Check	50862	No	Pensacola Sign & Graphics, Inc	DDA CHECK 0000050862	$121.00		1,509.24
03/01/2023	Bill	322398	No	Pensacola Sign & Graphics, Inc	Dewberry, Big Brothers	$329.16		1,838.40
03/01/2023	Bill	322443	No	Pensacola Sign & Graphics, Inc	Adopt A Spot -Sandy Key Medical	$164.58		2,002.98
Total for Adopt a Spot Expense						**$2,002.98**		
Advertisting & Marketing								
10/20/2022	Check	50833	No	Idgroup	--Domain $22.34 (already paid) --Photo/video shoot props: $179.48 --Models: $1,000 --Digital Billboards: $1,500	$825.89		825.89
10/31/2022	Journal Entry	Payroll - Dec 3	No		Indeed		$308.77	517.12
10/31/2022	Journal Entry	Payroll - Dec 3	No		Indeed	$308.77		825.89
11/02/2022	Expenditure		No	Indeed	INDEED 203-564-2 24692162305108207035894; 08999; 3796SIGRID SOLGARD;	$211.55		1,037.44
11/04/2022	Expenditure		No	Idgroup	--Domain $22.34 (already paid) --Photo/video shoot props: $179.48 --Models: $1,000 --Digital Billboards: $1,500	$825.89		1,863.33
12/05/2022	Expenditure		No	Idgroup	--Domain $22.34 (already paid) --Photo/video shoot props: $179.48 --Models: $1,000 --Digital Billboards: $1,500	$825.88		2,689.21
12/23/2022	Expenditure		No	Gallery Night of Pensacola	GALLERY NIGHT OF PENSA 850-39013 24377352357000003361168; 08398; 2398MADISON WILLIAMS;	$50.00		2,739.21
02/02/2023	Expenditure		No	Indeed	ONLINE JOB ADS INDEED 512-45953 2479338303200024750742 2; 07361; 3796SIGRID SOLGARD;	$120.00		2,859.21
02/06/2023	Expenditure		No	LinkedIn	LINKEDIN-870*9449864 LNKD.IN/B 24692163034104152659180; 05968; 3796SIGRID SOLGARD;	$149.50		3,008.71
03/01/2023	Expenditure		No	Facebook	FACEBK 4UX3ZM7TS2 650-54348 24204293031000085377545; 07311; 3796SIGRID SOLGARD;	$33.79		3,042.50
03/02/2023	Expenditure		No	Indeed	ONLINE JOB ADS INDEED 512-45953 2479338306000022163682 0; 07361; 3796SIGRID SOLGARD;	$120.00		3,162.50
07/05/2023	Expenditure		No	Indeed	Indeed Jobs 512-45953 24793383185000168746723; 07361; 9164CHARLES BARE;	$39.20		3,201.70
07/26/2023	Expenditure		No		ZIPRECRUITER INC. 855-747-5 24492153206717636820782; 07361; 9164CHARLES BARE;	$240.00		3,441.70
07/31/2023	Bill		No	Benjamin Robinson	Logo Contest Winner	$250.00		3,691.70
08/01/2023	Bill	20	No	Benjamin Robinson	Logo Modifications	$50.00		3,741.70
Total for Advertisting & Marketing						**$4,050.47**	**$308.77**	
Auto Expenses - Fuel								
10/21/2022	Check	DM	No	The First Credit Card		$2,000.00		2,000.00
10/27/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162300103842356149; 05542; 3804PATRICK STEWART;	$58.65		2,058.65
10/31/2022	Journal Entry	Petty Cash	No		Reimbursement to Peter Shaw for gas		$30.00	2,028.65

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
10/31/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162302105402189719; 05542; 3812DAVID COCHRAN;	$65.00		2,093.65
10/31/2022	Expenditure		No	Shell Oil	SHELL OIL 12427520007 CANTONMEN 24316052301548809450293; 05542; 7325COLIN MEYER;	$77.60		2,171.25
11/01/2022	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137462305001586671701; 05542; 3804PATRICK STEWART;	$58.09		2,229.34
11/07/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162311102078437067; 05542; 3812DAVID COCHRAN;	$66.01		2,295.35
11/07/2022	Expenditure		No	Shell Oil	SHELL OIL 57546315904 PENSACOLA 24316052310548300753152; 05541; 7325COLIN MEYER;	$8.03		2,303.38
11/08/2022	Expenditure		No	Tom Thumb	TOM THUMB #0143 PENSACOLA 24137462312001527632987; 05542; 7325COLIN MEYER;	$78.86		2,382.24
11/14/2022	Expenditure		No	Shell Oil	SHELL OIL 57544663800 PENSACOLA 24316052316548319528680; 05542; 3812DAVID COCHRAN;	$68.00		2,450.24
11/14/2022	Expenditure		No	Exxon Mobil	EXXONMOBIL 48319966 PENSACOLA 24164052314378008080057; 05542; 3804PATRICK STEWART;	$63.33		2,513.57
11/14/2022	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137462317001394608107; 05542; 3812DAVID COCHRAN;	$69.01		2,582.58
11/17/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162321109496688872; 05542; 7325COLIN MEYER;	$76.10		2,658.68
11/18/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162322100250594827; 05542; 3804PATRICK STEWART;	$58.19		2,716.87
11/21/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162324101834242329; 05542; 3812DAVID COCHRAN;	$69.02		2,785.89
11/25/2022	Expenditure		No	Shell Oil	SHELL OIL 12482341000 PENSACOLA 24316052327548034997399; 05542; 3804PATRICK STEWART;	$59.00		2,844.89
11/29/2022	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137462333001666516046; 05542; 3804PATRICK STEWART;	$63.08		2,907.97
11/30/2022	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164072333978861093330; 05542; 3804PATRICK STEWART;	$59.64		2,967.61
12/02/2022	Expenditure		No	Circle K	CIRCLE K 08235 PENSACOLA 24692162336101321345615; 05542; 7325COLIN MEYER;	$65.81		3,033.42
12/05/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162339101003849907; 05542; 3804PATRICK STEWART;	$57.31		3,090.73
12/06/2022	Expenditure		No	Circle K	CIRCLE K # 09079 PENSACOLA 24692162340101853944136; 05542; 7325COLIN MEYER;	$67.60		3,158.33
12/09/2022	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 90014 PENSACOLA 24137462343001657332880; 05542; 3804PATRICK STEWART;	$74.02		3,232.35
12/09/2022	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164072342978861093420; 05542; 3804PATRICK STEWART;	$52.53		3,284.88
12/12/2022	Expenditure		No	Circle K	CIRCLE K # 07746 PENSACOLA 24692162345106098136468; 05542; 7325COLIN MEYER;	$5.29		3,290.17
12/14/2022	Expenditure		No	Raceway	RACEWAY 6940 18969402 PENSACOLA 24164072347978871903472; 05542; 3812DAVID COCHRAN;	$63.00		3,353.17
12/14/2022	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 0062 MOLINO 24137462348001717014283; 05542; 7325COLIN MEYER;	$81.61		3,434.78
12/21/2022	Expenditure		No	Marathon	MARATHON PETRO150847 PENSACOLA 24034542354002450602379; 05542; 3812DAVID COCHRAN;	$62.00		3,496.78
12/27/2022	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692162358107083790008; 05541; 3804PATRICK STEWART;	$50.00		3,546.78
12/27/2022	Expenditure		No	Raceway	RACEWAY 6877 48868772 PENSACOLA 24164072357978727323575; 05542; 7325COLIN MEYER;	$81.19		3,627.97
12/29/2022	Expenditure		No	Shell Oil	SHELL OIL 12427520007 CANTONMEN 24316052362548467026902; 05542; 7325COLIN MEYER;	$62.46		3,690.43
01/03/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463003001385707345; 05542; 3804PATRICK STEWART;	$72.88		3,763.31
01/06/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663005838005108910; 05542; 7325COLIN MEYER;	$73.01		3,836.32
01/09/2023	Expenditure		No	Circle K	CIRCLE K 04957 PENSACOLA 24692163008107704425432; 05542; 3796SIGRID SOLGARD;	$40.68		3,877.00
01/10/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463010001410270112; 05542; 3812DAVID COCHRAN;	$83.00		3,960.00
01/11/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073010978861090102; 05542; 3804PATRICK STEWART;	$56.59		4,016.59
01/11/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463011001421926321; 05542; 7325COLIN MEYER;	$59.45		4,076.04
01/13/2023	Check	50852	No	FDOT	DDA CHECK 0000050852	$3.50		4,079.54
01/18/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073017978861090170; 05542; 3804PATRICK STEWART;	$46.45		4,125.99
01/18/2023	Expenditure		No	Circle K	CIRCLE K # 07746 PENSACOLA 24692163018104934767673; 05542; 7325COLIN MEYER;	$90.04		4,216.03
01/23/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209;	$63.92		4,279.95

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
					05542; 7325COLIN MEYER;			
01/24/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$84.23		4,364.18
01/25/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$62.03		4,426.21
01/30/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$112.16		4,538.37
01/30/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$67.00		4,605.37
02/02/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$58.83		4,664.20
02/06/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$69.00		4,733.20
02/06/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663034838005981444; 05542; 7325COLIN MEYER;	$75.00		4,808.20
02/08/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$76.88		4,885.08
02/10/2023	Check	50864	No	FDOT	DDA CHECK 0000050864	$6.00		4,891.08
02/13/2023	Expenditure		No	O'Reilly Auto Parts	O'REILLY AUTO PARTS 97 PENSACOLA 24431053042838000334418; 05533; 3804PATRICK STEWART;	$40.83		4,931.91
02/13/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$61.78		4,993.69
02/14/2023	Bill	15870	No	Express Oil Change	Oil Change	$68.99		5,062.68
02/16/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$70.04		5,132.72
02/16/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$8.50		5,141.22
02/17/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$38.32		5,179.54
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$57.22		5,236.76
02/21/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$15.72		5,252.48
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$15.09		5,267.57
02/21/2023	Expenditure		No	Shell Oil	SHELL OIL 57546315904 PENSACOLA 24316053050548254349546; 05542; 7325COLIN MEYER;	$72.94		5,340.51
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$39.86		5,380.37
02/21/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663048838006408847; 05542; 7325COLIN MEYER;	$75.00		5,455.37
02/22/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$65.01		5,520.38
02/23/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$81.40		5,601.78
02/27/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$87.64		5,689.42
02/27/2023	Expenditure		No	USA CSC TEP Co	CSC SERVICEWORK PENSACOLA 24055233057400539000500; 05814; 7325COLIN MEYER;	$2.00		5,691.42
02/28/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$70.34		5,761.76
03/01/2023	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 0062 MOLINO 24137463060001470726564; 05542; 7325COLIN MEYER;	$91.43		5,853.19
03/03/2023	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 0067 PENSACOLA 24137463062001520491696; 05541; 5857JESSIE HEDRICK;	$40.00		5,893.19
03/06/2023	Expenditure		No	Shell Oil	SHELL OIL10048774003 PENSACOLA 24316053063548122947872; 05542; 7325COLIN MEYER;	$83.74		5,976.93
03/06/2023	Expenditure		No		QUICK FILL AND MORE IN PENSACOLA 24003223063752014841337; 05542; 3804PATRICK STEWART;	$60.42		6,037.35
03/09/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$72.00		6,109.35
03/09/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$58.34		6,167.69
03/09/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$95.11		6,262.80
03/13/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$32.87		6,295.67
03/14/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$75.00		6,370.67
03/15/2023	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 0062 MOLINO 24137463074001453870987; 05542; 7325COLIN MEYER;	$98.68		6,469.35
03/20/2023	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 90015 MARY ESTH	$61.08		6,530.43

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
					241374630780015489173 36; 05542; 3804PATRICK STEWART;			
03/20/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$63.58		6,594.01
03/20/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 2480197307983900019 3587; 05542; 5857JESSIE HEDRICK;	$85.01		6,679.02
03/21/2023	Bill	958948	No	Supreme Paper Supplies LLC	Fuel Surcharge	$7.00		6,686.02
03/24/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$99.69		6,785.71
03/24/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$61.63		6,847.34
03/24/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$67.91		6,915.25
03/26/2023	Bill	959328	No	Supreme Paper Supplies LLC	Fuel Surcharge	$7.00		6,922.25
03/28/2023	Expenditure		No	Cumberland Farms	CUMBERLAND FARMS 0130 PENSACOLA 24137463087001504929571; 05542; 7325COLIN MEYER;	$78.00		7,000.25
03/29/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 2480197308883900021 7344; 05541; 5857JESSIE HEDRICK;	$65.00		7,065.25
04/03/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 2480197309183900022 5367; 05542; 5857JESSIE HEDRICK;	$90.04		7,155.29
04/03/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$80.00		7,235.29
04/05/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$92.47		7,327.76
04/07/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$70.27		7,398.03
04/07/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463097001654878774; 05542; 5857JESSIE HEDRICK;	$69.79		7,467.82
04/10/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$101.06		7,568.88
04/11/2023	Expenditure	960695	No	Supreme Paper Supplies LLC	Fuel Surcharge	$7.00		7,575.88
04/13/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$78.17		7,654.05
04/17/2023	Expenditure		No	Cefco	CEFCO 0425 PENSACOLA 24941663105838002930943; 05542; 5857JESSIE HEDRICK;	$88.02		7,742.07
04/18/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$22.46		7,764.53
04/19/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$95.00		7,859.53
04/20/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$74.00		7,933.53
04/24/2023	Expenditure		No	USA CSC TEP Co	CSC SERVICEWORK PENSACOLA 24055233114400536000231; 05814; 7325COLIN MEYER;	$2.00		7,935.53
04/24/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$59.46		7,994.99
04/25/2023	Bill	962601	No	Supreme Paper Supplies LLC	Fuel Surcharge	$7.00		8,001.99
04/25/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463115001492404831; 05542; 3804PATRICK STEWART;	$89.45		8,091.44
04/26/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$76.10		8,167.54
05/01/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$58.12		8,225.66
05/01/2023	Expenditure		No	Shell Oil	SHELL OIL 57546315904 PENSACOLA 24316053120548825183586; 05542; 7325COLIN MEYER;	$40.00		8,265.66
05/01/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$10.00		8,275.66
05/02/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$87.83		8,363.49
05/04/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$65.03		8,428.52
05/08/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$72.00		8,500.52
05/08/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463127001416139766; 05542; 5857JESSIE HEDRICK;	$94.91		8,595.43
05/09/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$56.06		8,651.49
05/10/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$83.46		8,734.95
05/11/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$69.00		8,803.95
05/15/2023	Expenditure	964689	No	Supreme Paper Supplies LLC	Fuel Surcharge	$7.00		8,810.95
05/15/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$66.00		8,876.95

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
05/16/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$56.16		8,933.11
05/16/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973136839000350204; 05542; 5857JESSIE HEDRICK;	$82.14		9,015.25
05/19/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973139839000358659; 05542; 5857JESSIE HEDRICK;	$96.82		9,112.07
05/22/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$36.80		9,148.87
05/22/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$63.01		9,211.88
05/22/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$41.27		9,253.15
05/24/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973144839000372182; 05542; 5857JESSIE HEDRICK;	$80.00		9,333.15
05/25/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$62.87		9,396.02
05/30/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$81.66		9,477.68
05/30/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$65.00		9,542.68
06/02/2023	Expenditure		No	Shell Oil	SHELL OIL 12850770004 PENSACOLA 24316053152548217677055; 05542; 7073JAMES TULLIUS;	$83.39		9,626.07
06/05/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$70.01		9,696.08
06/05/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$62.23		9,758.31
06/06/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973157839000407826; 05542; 7073JAMES TULLIUS;	$99.78		9,858.09
06/07/2023	Bill	966511	No	Supreme Paper Supplies LLC	Fuel Surcharge	$7.00		9,865.09
06/09/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973160839000416012; 05542; 7073JAMES TULLIUS;	$97.67		9,962.76
06/12/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$41.75		10,004.51
06/12/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$74.00		10,078.51
06/14/2023	Expenditure		No	Tom Thumb	TOM THUMB #0051 PENSACOLA 24137463024001371815255; 05542; 3804PATRICK STEWART;	$75.00		10,153.51
06/14/2023	Bill	968262	No	Supreme Paper Supplies LLC	Fuel Surcharge	$7.00		10,160.51
06/16/2023	Expenditure		No	Murphy’s	MURPHY EXPRESS 8666 PENSACOLA 24431053166838009434144; 05541; 7073JAMES TULLIUS;	$60.00		10,220.51
06/16/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$69.45		10,289.96
06/20/2023	Expenditure		No	Texas Food Mart	TEXAS FOOD MART #2 PENSACOLA 24801973170839000443931; 05542; 7073JAMES TULLIUS;	$67.76		10,357.72
06/20/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463169001470679383; 05542; 5857JESSIE HEDRICK;	$60.54		10,418.26
06/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$62.21		10,480.47
06/23/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$63.42		10,543.89
06/26/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$73.00		10,616.89
06/26/2023	Expenditure		No	Tom Thumb	TOM THUMB #0141 PENSACOLA 24137463177001354853997; 05542; 7073JAMES TULLIUS;	$93.50		10,710.39
06/28/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$48.98		10,759.37
06/29/2023	Bill	969842	No	Supreme Paper Supplies LLC	Fuel Surcharge	$7.00		10,766.37
06/30/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$79.90		10,846.27
07/03/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$62.77		10,909.04
07/05/2023	Expenditure		No	Circle K	CIRCLE K # 21587 PENSACOLA 24692163186105691280137; 05541; 7073JAMES TULLIUS;	$27.94		10,936.98
07/05/2023	Expenditure		No	Circle K	CIRCLE K # 21587 PENSACOLA 24692163186105691280590; 05542; 7073JAMES TULLIUS;	$71.06		11,008.04
07/05/2023	Expenditure		No	Raceway	RACEWAY746 18607465 PENSACOLA 24164073020978861090209; 05542; 7325COLIN MEYER;	$52.86		11,060.90
07/10/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$54.09		11,114.99
07/10/2023	Expenditure		No	Shell Oil	SHELL OIL 12427520007 CANTONMEN 24316053188548104958178; 05542; 7073JAMES TULLIUS;	$61.26		11,176.25
07/12/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663192838000587418; 05542;	$74.98		11,251.23

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
					7073JAMES TULLIUS;			
07/17/2023	Expenditure		No		BEACON ON MOBILE HIGHW PENSACOLA 24801973196839000073019; 05542; 7073JAMES TULLIUS;	$76.28		11,327.51
07/17/2023	Expenditure		No		CEFCO # 421 PENSACOLA 2494166319783800073602; 05542; 9164CHARLES BARE;	$43.75		11,371.26
07/18/2023	Expenditure		No	Circle K	CIRCLE K # 09079 PENSACOLA 24692163199103659403820; 05542; 7073JAMES TULLIUS;	$90.00		11,461.26
07/24/2023	Expenditure		No		CEFCO # 421 PENSACOLA 2494166320383800956297; 05542; 9164CHARLES BARE;	$50.94		11,512.20
07/24/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$66.45		11,578.65
07/24/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163205108604070626; 05542; 7073JAMES TULLIUS;	$52.23		11,630.88
07/25/2023	Expenditure		No	Circle K	CIRCLE K 04790 PENSACOLA 24692163206109421653460; 05542; 9164CHARLES BARE;	$23.15		11,654.03
07/27/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$32.94		11,686.97
07/27/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$85.61		11,772.58
07/29/2023	Expenditure		No	Cefco	24941663214838001293309; 05542; 7263MATTHEW NEWBERRY;	$69.61		11,842.19
08/02/2023	Expenditure		No	Cefco	24941663213838001255663; 05542; 7263MATTHEW NEWBERRY;	$35.69		11,877.88
08/03/2023	Expenditure		No	Cefco	24941663214838001293309; 05542; 7263MATTHEW NEWBERRY;	$70.79		11,948.67
08/04/2023	Expenditure		No	Cefco	24941663215838001327718; 05542; 7263MATTHEW NEWBERRY;	$61.86		12,010.53
08/07/2023	Expenditure		No	Cefco	24941663218838001420528; 05542; 7263MATTHEW NEWBERRY;	$46.24		12,056.77
08/09/2023	Expenditure		No	Cefco	24941663220838001477722; 05542; 7263MATTHEW NEWBERRY;	$71.76		12,128.53
08/09/2023	Expenditure		No	Cefco	24941663220838001473499; 05542; 7263MATTHEW NEWBERRY;	$26.84		12,155.37
08/10/2023	Expenditure		No	Cefco	24941663221838001509457; 05542; 7263MATTHEW NEWBERRY;	$38.75		12,194.12
08/11/2023	Expenditure		No	Cefco	24941663222838001541103; 05542; 1896WILL BLAKE;	$46.00		12,240.12
08/14/2023	Expenditure		No	Cefco	24941663223838001584177; 05542; 1896WILL BLAKE;	$86.00		12,326.12
08/16/2023	Expenditure		No	Cefco	24941663227838001709606; 05542; 1896WILL BLAKE;	$78.39		12,404.51
08/17/2023	Expenditure		No	Cefco	24941663228838001733977; 05542; 7263MATTHEW NEWBERRY;	$64.19		12,468.70
08/21/2023	Expenditure		No	Cefco	24941663231838001832113; 05542; 7263MATTHEW NEWBERRY;	$51.36		12,520.06
08/21/2023	Expenditure		No	Cefco	24941663232838001862242; 05542; 7263MATTHEW NEWBERRY;	$67.97		12,588.03
08/23/2023	Expenditure		No	Cefco	24941663234838001914363; 05542; 2360MICHAEL GREENE;	$36.86		12,624.89
08/25/2023	Expenditure		No	Cefco	24941663236838001974365; 05542; 1896WILL BLAKE;	$57.00		12,681.89
08/25/2023	Expenditure		No	Raceway	24164073236978861092361; 05542; 9164CHARLES BARE;	$33.50		12,715.39
08/28/2023	Expenditure		No	Cefco	24941663238838002024424; 05542; 7263MATTHEW NEWBERRY;	$57.40		12,772.79
08/29/2023	Expenditure		No	Cefco	24941663240838002086296; 05542; 7263MATTHEW NEWBERRY;	$72.66		12,845.45
08/31/2023	Expenditure		No	Raceway	24164073242978472182421; 05542; 7263MATTHEW NEWBERRY;	$30.85		12,876.30
09/01/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663243838002186143; 05542; 1896WILL BLAKE;	$88.00		12,964.30
09/01/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663243838002185483; 05542; 2360MICHAEL GREENE;	$77.56		13,041.86
09/05/2023	Expenditure		No	Circle K	CIRCLE K 04790 PENSACOLA 24692163246101865226988; 05542; 7263MATTHEW NEWBERRY;	$76.64		13,118.50
09/07/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663249838002313527; 05541; 3784COLE HOWELL;	$49.70		13,168.20
09/08/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663250838002341433; 05542; 1896WILL BLAKE;	$57.01		13,225.21
09/11/2023	Expenditure		No	Circle K	CIRCLE K 04790 PENSACOLA 24692163254105275083839; 05542; 7263MATTHEW NEWBERRY;	$27.58		13,252.79
09/11/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663253838002425928; 05542; 3784COLE HOWELL;	$44.30		13,297.09
09/13/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663255838002474718; 05542; 2360MICHAEL GREENE;	$27.50		13,324.59
09/13/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663255838002474429; 05542; 7263MATTHEW NEWBERRY;	$33.63		13,358.22
09/18/2023	Expenditure		No	Cefco	24941663258838002561438; 05542; 7263MATTHEW NEWBERRY;	$70.51		13,428.73
09/18/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663260838002630288; 05542; 2360MICHAEL GREENE;	$36.24		13,464.97
09/18/2023	Expenditure		No	Cefco	24941663258838002561685; 05542; 1896WILL BLAKE;	$31.00		13,495.97
09/19/2023	Expenditure		No	Sam’s Club	SAMS CLUB #8119 PENSACOLA 24445003262400195846854; 05542; 9164CHARLES BARE;	$65.59		13,561.56
09/21/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663263838002703116; 05542; 1896WILL BLAKE;	$76.02		13,637.58
09/22/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663264838002731686; 05542; 1896WILL BLAKE;	$29.27		13,666.85
09/25/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663265838002771236; 05542; 2360MICHAEL GREENE;	$45.33		13,712.18
09/28/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663270838002914284; 05542; 2360MICHAEL GREENE;	$47.52		13,759.70

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
09/28/2023	Expenditure		No	Cefco	CEFCO # 421 PENSACOLA 24941663270838002913690; 05542; 1896WILL BLAKE;	$69.00		13,828.70
Total for Auto Expenses - Fuel						**$13,858.70**	**$30.00**	
Bank Fees								
10/31/2022	Check		No		Service Charge	$18.00		18.00
11/30/2022	Expenditure		No		SERVICE CHARGE	$18.00		36.00
12/30/2022	Expenditure		No		SERVICE CHARGE	$18.00		54.00
01/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE	$18.00		72.00
01/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE	$18.00		90.00
02/24/2023	Expenditure		No	Hancock Whitney Bank	RETURN DEPOSIT ITEM FE	$9.00		99.00
02/28/2023	Expenditure		No		SERVICE CHARGE	$18.00		117.00
03/31/2023	Expenditure		No	Hancock Whitney Bank	RETURN DEPOSIT ITEM FE	$9.00		126.00
03/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE	$18.00		144.00
04/28/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE	$18.00		162.00
05/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE	$18.00		180.00
06/30/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE	$18.00		198.00
07/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE	$18.00		216.00
08/02/2023	Expenditure		No	Intuit	ACCTVERIFY INTUIT 080223	$0.32		216.32
08/02/2023	Deposit		No		ACCTVERIFY INTUIT 080223		$0.11	216.21
08/02/2023	Deposit		No		ACCTVERIFY INTUIT 080223		$0.21	216.00
08/03/2023	Bill		No	Florida Department of Revenue	Penalty for late filing quarterly return	$50.00		266.00
08/31/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE	$18.00		284.00
09/29/2023	Expenditure		No	Hancock Whitney Bank	SERVICE CHARGE	$18.00		302.00
Total for Bank Fees						**$302.32**	**$0.32**	
Contract Labor								
02/23/2023	Expenditure		No	Christie Sachse	CND 280760 GUSTO 022323	$22.50		22.50
03/08/2023	Expenditure		No	Christie Sachse	CND 580252 GUSTO 030823	$540.00		562.50
03/22/2023	Expenditure		No	Gusto	CND 874572 GUSTO 032223	$247.50		810.00
04/05/2023	Expenditure		No	Gusto	CND 176474 GUSTO 040523	$112.50		922.50
08/24/2023	Expenditure		No	Gusto	CND 342247 GUSTO 082423	$54.00		976.50
Total for Contract Labor						**$976.50**		
Depreciation Expense								
10/31/2022	Journal Entry		Yes			$638.31		638.31
11/30/2022	Journal Entry		Yes			$638.31		1,276.62
12/31/2022	Journal Entry		Yes			$1,969.57		3,246.19
01/31/2023	Journal Entry		Yes			$1,969.57		5,215.76
02/28/2023	Journal Entry		Yes			$1,969.57		7,185.33
03/31/2023	Journal Entry		Yes			$1,969.57		9,154.90
04/30/2023	Journal Entry		Yes			$1,969.57		11,124.47
05/31/2023	Journal Entry		Yes			$1,969.57		13,094.04
06/30/2023	Journal Entry		Yes			$1,969.57		15,063.61
07/31/2023	Journal Entry		Yes			$1,969.57		17,033.18
08/31/2023	Journal Entry		Yes			$1,969.57		19,002.75
09/30/2023	Journal Entry		Yes			$2,551.06		21,553.81
Total for Depreciation Expense						**$21,553.81**		
Dues & Subscriptions								
10/31/2022	Journal Entry	Payroll - Feb 5	No		Oct = Adobe, Microsoft, Mailchimp		$71.24	-71.24
11/10/2022	Check	50838	No	Greater Pensacola Chamber	DDA CHECK 0000050838	$345.00		273.76
07/08/2023	Bill		No	Keep America Beautiful	KAB Annual Dues	$400.00		673.76
09/01/2023	Expenditure		No	Pensacola State College Foundation	Pensacola State College Foundation Non-Profit Center Annual Membership PSC FOUNDATION WWW.PENSA 24492163244000001488987; 08398; 9164CHARLES BARE;	$300.00		973.76
Total for Dues & Subscriptions						**$1,045.00**	**$71.24**	
Equipment Expenses								
08/22/2023	Bill	323183	No	Pensacola Sign & Graphics, Inc	U-Channel Posts x 11	$726.88		726.88
Total for Equipment Expenses						**$726.88**		
Event Expenses								
06/12/2023	Expenditure		No	Gallery Night of Pensacola	Non profit fee for GALLERY NIGHT OF PENSA 850-39013 24377353161000004233808; 08398; 9164CHARLES BARE;	$50.00		50.00
08/11/2023	Expenditure		No		Space for Gallery Night Tent 24377353223000003767216; 08398; 9164CHARLES BARE;	$50.00		100.00
Total for Event Expenses						**$100.00**		
Event - Food & Beverages								
01/30/2023	Expenditure		No	Richey’s East Inc	RICHEYS #2 PENSACOLA 24049553029900018300367; 05921; 3796SIGRID SOLGARD;	$126.69		126.69
02/09/2023	Journal Entry	CTC	No		Waffle House/ Rebecca Merlin hole sponsorship for VIP Food	$150.00		276.69

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
02/13/2023	Expenditure		No	Walmart	WM SUPERCENTER #3484 PENSACOLA 24445003043400243913405; 05411; 3804PATRICK STEWART;	$24.77		301.46
02/13/2023	Expenditure		No	Sam's Club	SAMS CLUB #8119 PENSACOLA 24445003043400243913579; 05300; 3804PATRICK STEWART;	$71.35		372.81
02/13/2023	Expenditure		No	Walmart	WAL-MART #3484 PENSACOLA 24455013042141005211243; 05411; 3804PATRICK STEWART;	$267.79		640.60
02/16/2023	Expenditure		No	Winn-Dixie	Clean Team Event Supplies	$10.98		651.58
02/17/2023	Expenditure		No	Winn-Dixie	Clean Team Event Supplies	$31.53		683.11
02/17/2023	Expenditure		No	Winn-Dixie	Clean Team Event Supplies	$69.60		752.71
02/20/2023	Journal Entry	APEX Reimbursement	No		Reimbursement for Event Supplies		$224.59	528.12
02/21/2023	Expenditure		No	Publix	Chocolate & Cheese Festival; Clean Team	$108.79		636.91
02/21/2023	Expenditure		No	Publix	Chocolate & Cheese Festival; Clean Team	$115.80		752.71
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$46.60		799.31
02/21/2023	Journal Entry	Clean Team Event	No		Chocolate & Cheese Festival reimbursement		$2,337.98	-1,538.67
02/21/2023	Expenditure		No	Richey's East Inc	Chocolate & Cheese Festival; Clean Team	$55.88		-1,482.79
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$66.30		-1,416.49
02/21/2023	Expenditure		No	Circle K	CIRCLE K # 04392 PENSACOLA 24692163033102785048194; 05542; 3804PATRICK STEWART;	$62.14		-1,354.35
02/21/2023	Expenditure		No	Richey's East Inc	Chocolate & Cheese Festival; Clean Team	$21.48		-1,332.87
02/23/2023	Check	2030	No	The Lewis Bear Company	Chocolate and Cheese Festival	$1,609.16		276.29
02/28/2023	Journal Entry	Rounding	No		rounding Chocolate & Cheese Festival	$0.40		276.69
03/04/2023	Journal Entry	Reimbursement	No		reimbursement of expenses		$58.08	218.61
03/06/2023	Expenditure		No	Walmart	Clean Team - Destin Food Truck Festival	$7.80		226.41
03/06/2023	Expenditure		No	Walmart	Clean Team - Destin Food Truck Festival	$15.21		241.62
03/06/2023	Expenditure		No	Winn-Dixie	Clean Team - Destin Food Truck Festival	$19.65		261.27
03/07/2023	Expenditure		No		ABC FINE WINE/SPIRITS DESTIN 24445003065500485828402; 05921; 3804PATRICK STEWART;	$50.28		311.55
03/10/2023	Check	2028	No	Karin Garvin Law	Karin Garvin CTC wine reimbursement	$67.96		379.51
Total for Event - Food & Beverages						**$3,000.16**	**$2,620.65**	
Event - Other Direct Expenses								
10/30/2022	Check	50832	No	Spikes Printing Co		$90.00		90.00
12/12/2022	Expenditure		No	Discountmugs.com	Plastic Green Cups - Communi-tee Cup Event	$165.45		255.45
01/03/2023	Expenditure		No	Facebook	FACEBK H682UKXSS2 650-54348 2420429236500061502707 1; 07311; 3796SIGRID SOLGARD;	$32.29		287.74
01/13/2023	Expenditure		No	Discountmugs.com	Plastic Green Cups - Communi-tee Cup Event	$140.95		428.69
01/17/2023	Expenditure		No	Facebook	FACEBK HD5QZLFTS2 650-54348 2420429301500051448607 3; 07311; 3796SIGRID SOLGARD;	$35.00		463.69
01/17/2023	Check	50851	No	Spikes Printing Co	DDA CHECK 0000050851	$90.00		553.69
01/20/2023	Expenditure		No	Bay Area Printing	BAY AREA PRINTING & GR 850-433-6 24687203019017013811404; 02741; 3796SIGRID SOLGARD;	$769.00		1,322.69
01/23/2023	Check	50849	No	Spikes Printing Co	DDA CHECK 0000050849	$72.50		1,395.19
01/23/2023	Expenditure		No	Guitar Center	GUITAR CENTER #792 PENSACOLA 24943003021985200979830; 05733; 3796SIGRID SOLGARD;	$47.99		1,443.18
01/30/2023	Expenditure		No	Facebook	FACEBK 4UX3ZM7TS2 650-54348 2420429303100008537754 5; 07311; 3796SIGRID SOLGARD;	$35.00		1,478.18
01/31/2023	Expenditure		No	HI Touch Business Services	Branded Table Cloths	$295.00		1,773.18
02/01/2023	Expenditure		No	Facebook	FACEBK 4UX3ZM7TS2 650-54348 2420429303100008537754 5; 07311; 3796SIGRID SOLGARD;	$13.92		1,787.10
02/07/2023	Bill	1029877	No	Spikes Printing Co	60 Score cards - Communi tee	$30.00		1,817.10
02/08/2023	Expenditure		No	Marshalls	MARSHALLS #1192 PENSACOLA 24137463039001467406673; 05310; 3796SIGRID SOLGARD;	$45.28		1,862.38
02/08/2023	Expenditure		No	Walmart	WM SUPERCENTER #1224 PENSACOLA 24445003039400185100207; 05411; 3796SIGRID SOLGARD;	$89.30		1,951.68
02/09/2023	Journal Entry	CTC 50/50 payout	No		CTC 50/50 drawing payout	$315.00		2,266.68
02/09/2023	Expenditure		No	Pensacola Thrift Store	PENSACOLA THRIFT STORE PENSACOLA 24427333039710038366554; 05931; 3796SIGRID SOLGARD;	$18.95		2,285.63
02/10/2023	Expenditure		No	Target	TARGET 00006866 PENSACOLA 24164073040091007146715; 05310; 3796SIGRID SOLGARD;	$122.52		2,408.15
02/10/2023	Bill	1029549	No	Spikes Printing Co	20 signs - 24x18 coroplast - 4/4; 9 signs - 24x18 coroplast - 4/4	$493.00		2,901.15
02/14/2023	Expenditure		No	Walmart	Thank you gifts	$29.97		2,931.12
02/14/2023	Check	50860	No	Spikes Printing Co	DDA CHECK 0000050860	$24.00		2,955.12
02/23/2023	Bill	230152	No	Award Masters Inc	CTC Awards	$62.19		3,017.31
03/10/2023	Check	2027	No	Karin Garvin Law	Karin Garvin CTC reimbursement	$74.87		3,092.18
Total for Event - Other Direct Expenses						**$3,092.18**		
Event - Rent/ Facility Costs								

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
02/10/2023	Expenditure		No	First Tee Gulf Coast	SQ *FIRST TEE GULF COA Pensacola 24692163040108458473586; 08398; 3796SIGRID SOLGARD;	$800.00		800.00
Total for Event - Rent/ Facility Costs						**$800.00**		
Total for Event Expenses with sub-accounts						**$6,992.34**	**$2,620.65**	
Insurance								
10/05/2022	Check	DM	No	ICW Group		$707.67		707.67
10/12/2022	Check	50826	No	Philadelphia Insurance Companies		$745.70		1,453.37
10/31/2022	Journal Entry	Prepaid Ins - Oct	No			$447.49		1,900.86
11/04/2022	Expenditure		No	ICW Group	WEB PYMNT ICWGROUPPAYMENT 110422	$707.67		2,608.53
11/30/2022	Journal Entry	Prepaid Ins - Nov	No			$648.36		3,256.89
12/06/2022	Check	50845	No	Philadelphia Insurance Companies	DDA CHECK 0000050845	$730.27		3,987.16
12/07/2022	Expenditure		No	ICW Group	WEB PYMNT ICWGROUPPAYMENT 120722	$707.67		4,694.83
12/27/2022	Check	50848	No	Philadelphia Insurance Companies	DDA CHECK 0000050848	$2,182.14		6,876.97
12/31/2022	Journal Entry	Prepaid Ins - Dec	No			$648.36		7,525.33
01/04/2023	Expenditure		No	ICW Group	WEB PYMNT ICWGROUPPAYMENT 010423	$707.67		8,233.00
01/31/2023	Journal Entry	Prepaid Ins - Jan	No		New policy, expense $65.28 for next 12 months	$713.64		8,946.64
02/01/2023	Check	50861	No	Philadelphia Insurance Companies	DDA CHECK 0000050861	$1,348.27		10,294.91
02/06/2023	Expenditure		No	ICW Group	WEB PYMNT ICWGROUPPAYMENT 020623	$707.67		11,002.58
02/28/2023	Journal Entry	Prepaid Ins - Feb	No			$713.64		11,716.22
03/01/2023	Check	50865	No	Philadelphia Insurance Companies	DDA CHECK 0000050865	$1,720.43		13,436.65
03/09/2023	Expenditure		No	ICW Group	WEB PYMNT ICWGROUPPAYMENT 030923	$707.67		14,144.32
03/23/2023	Expenditure	250000513315	No	ICW Group	Monthly Worker’s Comp	$707.67		14,851.99
03/31/2023	Journal Entry	Prepaid Ins - Mar	No			$713.64		15,565.63
04/11/2023	Expenditure	2004670505	No	Philadelphia Insurance Companies	April Monthly General Liability and Auto Coverage	$886.63		16,452.26
04/30/2023	Journal Entry	Prepaid Ins - Apr	No			$713.64		17,165.90
05/31/2023	Journal Entry	PPI	No			$713.64		17,879.54
06/22/2023	Check		No	CIMA	volunteer insurance 7/1/23 - 7/1/24	$380.80		18,260.34
06/28/2023	Bill	250000537234	No	ICW Group	Deposit for Worker’s Comp	$793.00		19,053.34
06/30/2023	Journal Entry	PPI	No			$713.64		19,766.98
07/13/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 071323	$185.82		19,952.80
07/19/2023	Bill	150000576379	No	ICW Group	1st Installment for Worker’s Comp	$793.52		20,746.32
07/31/2023	Journal Entry	Prepaid Insurance	Yes			$682.00		21,428.32
07/31/2023	Journal Entry		Yes			$225.97		21,654.29
08/14/2023	Expenditure		No	Colonial Life	INS. PREM. COLONIAL LIFE 081423	$36.80		21,691.09
08/20/2023	Bill	100000630876	No	ICW Group	Worker’s Comp - August Bill	$647.56		22,338.65
08/20/2023	Bill	2006066447	No	Philadelphia Insurance Companies	Guides & Outfitters Policy includes Auto, Liability, D&O and Inland Marine	$4,914.98		27,253.63
08/31/2023	Journal Entry		Yes				$16.93	27,236.70
08/31/2023	Journal Entry	PPI	Yes			$682.00		27,918.70
09/01/2023	Bill	2006066448	No	Philadelphia Insurance Companies	September Guides and Outfitters Insurance Payment	$1,154.96		29,073.66
09/20/2023	Bill	200000594981	No	ICW Group	1/2 Worker’s Comp Audit Finding Payment	$1,541.00		30,614.66
09/20/2023	Bill	250000562651	No	ICW Group	Worker’s Compensation Monthly Installment	$604.82		31,219.48
09/30/2023	Journal Entry	22-28	Yes			$680.46		31,899.94
Total for Insurance						**$31,916.87**	**$16.93**	
IT & Software Expense								
10/03/2022	Check	DM	No	Qgive	FY22 Pieces Adrift Silent Auction App	$205.62		205.62
10/20/2022	Check	50830	No	YourTEK Professionals		$129.99		335.61
10/20/2022	Check	50827	No	YourTEK Professionals		$70.35		405.96
10/31/2022	Journal Entry	Payroll - Feb 5	No		Oct = Adobe, Microsoft, Mailchimp	$71.24		477.20
10/31/2022	Journal Entry	Prepaid Soft - Oct	No			$791.67		1,268.87
10/31/2022	Journal Entry	Prepaid Exp - Oct	No			$150.00		1,418.87
11/03/2022	Expenditure		No		ADOBE *800-833-6687 ADOBE.LY/E 24692162306108514112260; 05734; 3796SIGRID SOLGARD;	$14.99		1,433.86
11/07/2022	Bill	INV-006665	No	YourTEK Professionals	Our Corner Domain Name Registration and DNS Hosting	$15.00		1,448.86
11/10/2022	Expenditure		No	Microsoft	MSFT * E0600KXMXI MSBILL.IN 24430992313400813008085; 05045; 3796SIGRID SOLGARD;	$23.51		1,472.37
11/14/2022	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT. 24692162315105376412977; 05734; 3796SIGRID SOLGARD;	$42.50		1,514.87
11/15/2022	Check	50837	No	YourTEK Professionals	DDA CHECK 0000050837	$103.41		1,618.28

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
11/15/2022	Check	50836	No		DDA CHECK 0000050836	$70.35		1,688.63
11/15/2022	Check	50835	No		DDA CHECK 0000050835	$129.99		1,818.62
11/23/2022	Expenditure		No	Idgroup	Event Calendar App Charge	$19.99		1,838.61
11/25/2022	Expenditure		No	Mailchimp	MailChimp 000-00000 24204292327000112203727; 05818; 3796SIGRID SOLGARD;	$38.25		1,876.86
11/30/2022	Journal Entry	Prepaid Soft - Nov	No			$791.67		2,668.53
11/30/2022	Journal Entry	Prepaid Exp - Nov	No			$150.00		2,818.53
12/05/2022	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/E 24692162336101573160852; 05734; 3796SIGRID SOLGARD;	$14.99		2,833.52
12/08/2022	Check	50843	No		DDA CHECK 0000050843	$70.35		2,903.87
12/12/2022	Expenditure		No	Microsoft	MSFT * E0600LBN8G MSBILL.IN 24430992343400815017518; 05045; 3796SIGRID SOLGARD;	$21.00		2,924.87
12/12/2022	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT. 24692162345106467032736; 05734; 3796SIGRID SOLGARD;	$42.50		2,967.37
12/27/2022	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793382357000116133721; 05818; 3796SIGRID SOLGARD;	$47.60		3,014.97
12/31/2022	Journal Entry	Prepaid Exp - Dec	No			$150.00		3,164.97
12/31/2022	Journal Entry	Prepaid Soft - Dec	No			$791.67		3,956.64
01/03/2023	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/ 24692163002103284296109; 05734; 3796SIGRID SOLGARD;	$14.99		3,971.63
01/05/2023	Check	50853	No	YourTEK Professionals	DDA CHECK 0000050853	$129.99		4,101.62
01/05/2023	Check	50854	No	YourTEK Professionals	DDA CHECK 0000050854	$70.35		4,171.97
01/10/2023	Expenditure		No	Microsoft	MSFT * E0600LPV7N MSBILL.IN 24430993009400814015326; 05045; 3796SIGRID SOLGARD;	$21.00		4,192.97
01/10/2023	Expenditure		No	Idgroup	Event Calendar App Charge	$19.99		4,212.96
01/12/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT. 24692163011100121544187; 05734; 3796SIGRID SOLGARD;	$42.50		4,255.46
01/18/2023	Bill	INV-006893	No	YourTEK Professionals	standard ac power cable	$5.00		4,260.46
01/24/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793383023000091066724; 05818; 3796SIGRID SOLGARD;	$55.24		4,315.70
01/31/2023	Journal Entry	Prepaid Exp - Jan	No			$150.00		4,465.70
01/31/2023	Journal Entry	Prepaid Soft - Jan	No			$791.67		5,257.37
02/03/2023	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/ 24692163033102965532223; 05734; 3796SIGRID SOLGARD;	$14.99		5,272.36
02/08/2023	Check	50863	No	YourTEK Professionals	DDA CHECK 0000050863	$129.99		5,402.35
02/08/2023	Check	50857	No	YourTEK Professionals	DDA CHECK 0000050857	$70.35		5,472.70
02/10/2023	Expenditure		No	Microsoft	MSFT * E0600M3Y9A MSBILL.IN 24430993040400819041641; 05045; 3796SIGRID SOLGARD;	$21.00		5,493.70
02/13/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT 24692163042109659298689; 05734; 3796SIGRID SOLGARD;	$85.00		5,578.70
02/20/2023	Bill	INV006988	No	YourTEK Professionals	Basic Web Hosting	$39.99		5,618.69
02/20/2023	Bill	006989	No	YourTEK Professionals	EchoVoIP Service	$70.35		5,689.04
02/20/2023	Bill	006988	No	YourTEK Professionals	Essential ProTEK - Managed Services Per Device	$129.99		5,819.03
02/20/2023	Bill	INV006988	No	YourTEK Professionals	Managed Services for 3 computers	$60.00		5,879.03
02/20/2023	Bill	INV006988	No	YourTEK Professionals	Backup for 3 computers	$30.00		5,909.03
02/24/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793383054000084946827; 05818; 3796SIGRID SOLGARD;	$55.24		5,964.27
02/28/2023	Journal Entry	Prepaid Exp - Feb	No			$150.00		6,114.27
02/28/2023	Journal Entry	Prepaid Soft - Feb	No			$791.67		6,905.94
03/03/2023	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/ 24692163061103769377471; 05734; 3796SIGRID SOLGARD;	$14.99		6,920.93
03/10/2023	Expenditure		No	Microsoft	MSFT * E0600MISGS MSBILL.IN 24430993068400814083686; 05045; 3796SIGRID SOLGARD;	$26.89		6,947.82
03/13/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT 24692163070100757829504; 05734; 3796SIGRID SOLGARD;	$85.00		7,032.82
03/17/2023	Expenditure	EFT	No	Godaddy.com	KPB Domain - 2 year renewal	$42.34		7,075.16
03/20/2023	Bill	007080	No	YourTEK Professionals	Managed Services	$87.00		7,162.16
03/20/2023	Bill	007080	No	YourTEK Professionals	Backup Service	$44.97		7,207.13
03/24/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793383082000079987220; 05818; 3796SIGRID SOLGARD;	$55.24		7,262.37
03/31/2023	Journal Entry	Prepaid Soft - Mar	No			$791.67		8,054.04
03/31/2023	Journal Entry	Prepaid Exp -	No		Virtuous Software	$150.00		8,204.04

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
		Mar						
03/31/2023	Expenditure		No	Techsoup	Administrative Fee for Zoom	$18.00		8,222.04
04/03/2023	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/ 24692163092104191446671; 05734; 3796SIGRID SOLGARD;	$19.99		8,242.03
04/07/2023	Expenditure		No	QuickBooks Payments	QuickBooks Desktop Annual Payment - Will be refunded	$799.00		9,041.03
04/10/2023	Expenditure		No	Microsoft	MSFT * E0600MWYD4 MSBILL.IN 24430993099400813172681; 05045; 3796SIGRID SOLGARD;	$24.00		9,065.03
04/11/2023	Expenditure		No	Zoom	ZOOM.US 888-799-9666 WWW.ZOOM. 24011343100000031782584; 04814; 9164CHARLES BARE;	$74.95		9,139.98
04/12/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT 24692163101101162674066; 05734; 3796SIGRID SOLGARD;	$85.00		9,224.98
04/17/2023	Expenditure		No	WebFlow Software	WEBFLOW.COM HTTPSWEBF 24492163104000053003857; 07372; 9164CHARLES BARE;	$28.00		9,252.98
04/17/2023	Expenditure		No	WebFlow Software	WEBFLOW.COM HTTPSWEBF 24492163104000050733852; 07372; 9164CHARLES BARE;	$276.00		9,528.98
04/24/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793383113000088703629; 05818; 3796SIGRID SOLGARD;	$55.24		9,584.22
04/25/2023	Bill		No	YourTEK Professionals	VOIP Phone	$75.35		9,659.57
04/25/2023	Bill		No	YourTEK Professionals	Total Backup (x3)	$44.97		9,704.54
04/25/2023	Bill		No	YourTEK Professionals	Managed Services: Essential ProTek (x3)	$87.00		9,791.54
04/30/2023	Journal Entry	Prepaid Exp - Apr	No		Virtuous Software	$150.00		9,941.54
04/30/2023	Journal Entry	Prepaid Soft - Apr	No			$791.67		10,733.21
05/03/2023	Expenditure		No	Adobe	ADOBE *800-833-6687 ADOBE.LY/ 24692163122107864654285; 05734; 3796SIGRID SOLGARD;	$19.99		10,753.20
05/10/2023	Expenditure		No	Microsoft	MSFT * E0600NBAVP 800-64276 24204293130005607855076; 05045; 3796SIGRID SOLGARD;	$24.00		10,777.20
05/11/2023	Expenditure		No	Techsoup	Quickbooks 1 year subscription. TECHSOUP 415633930 24492153130715018908051; 07372; 9164CHARLES BARE;	$75.00		10,852.20
05/12/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT 24692163131105051964573; 05734; 3796SIGRID SOLGARD;	$85.00		10,937.20
05/15/2023	Expenditure		No	WebFlow Software	WEBFLOW.COM HTTPSWEBF 24492163135000001208981; 07372; 9164CHARLES BARE;	$28.00		10,965.20
05/17/2023	Expenditure		No	Techsoup	Norton Small Business ($30) and Adobe Acrobat ($60) TECHSOUP 415633930 24492153136713971197519; 07372; 9164CHARLES BARE;	$90.00		11,055.20
05/20/2023	Bill	INV-7292	No	YourTEK Professionals	YourTel Service Voice over IP	$39.99		11,095.19
05/20/2023	Bill	INV-7292	No	YourTEK Professionals	Phone Taxes	$9.38		11,104.57
05/24/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793383143229416193625; 05818; 9164CHARLES BARE;	$55.24		11,159.81
05/30/2023	Expenditure		No	Jotform Inc.	JOTFORM INC San Franc 24793383146000161927427; 05817; 9164CHARLES BARE;	$204.00		11,363.81
05/31/2023	Journal Entry	PPE	No		Virtuous Software	$150.00		11,513.81
05/31/2023	Journal Entry	PPE Virtuous	No		Virtuous month 1	$832.65		12,346.46
05/31/2023	Journal Entry	PPE	No		Funraise	$791.67		13,138.13
06/12/2023	Expenditure		No	Microsoft	Office 365 Subscription MSFT * E0600NPVCB MSBILL.IN 24430993161400819013239; 05045; 9164CHARLES BARE;	$24.00		13,162.13
06/12/2023	Expenditure		No	Intuit	INTUIT *QBooks Online CL.INTUIT 24692163162106789617097; 05734; 9164CHARLES BARE;	$85.00		13,247.13
06/16/2023	Expenditure		No	Docusign	DOCUSIGN renewal DOCUSIGN 866-219-4 24492153167027105866515; 07399; 9164CHARLES BARE;	$136.66		13,383.79
06/20/2023	Expenditure		No	Intuit	Upgrade to premium for transfer to techsoup INTUIT *QBooks Online CL.INTUIT. 24692163167100830463895; 05734; 9164CHARLES BARE;	$12.50		13,396.29
06/20/2023	Bill	INV-007402	No	YourTEK Professionals	Phone Taxes	$9.38		13,405.67
06/20/2023	Bill	INV-007402	No	YourTEK Professionals	YourTel Service Voice over IP	$39.99		13,445.66
06/23/2023	Bill	MC11634238	No	Mailchimp	Essentials Plan - Monthly	$33.57		13,479.23
06/30/2023	Journal Entry	PPE	No		Funraise	$791.67		14,270.90
06/30/2023	Journal Entry	PPE	No		Virtuous Software	$150.00		14,420.90
06/30/2023	Bill	INV-007494	No	YourTEK Professionals	Phone Taxes	$9.38		14,430.28
06/30/2023	Bill	INV-007494	No	YourTEK Professionals	YourTel Service Voice over IP	$39.99		14,470.27
06/30/2023	Journal Entry	PPE Virtuous	No		Virtuous month 2	$832.65		15,302.92
07/10/2023	Expenditure		No	Microsoft	MSFT * E0600O4F0Y MSBILL.IN 24430993190400812166088; 05045; 9164CHARLES BARE;	$19.60		15,322.52
07/12/2023	Expenditure		No	Intuit	Monthly subscription INTUIT *QBooks Online CL.INTUIT 24692163192100827999660; 05734; 9164CHARLES BARE;	$100.00		15,422.52
07/14/2023	Expenditure		No	Amazon	AMZN Mktp US*9N4YC4Q83 Amzn.com/ 24692163194102834474115; 05942; 9164CHARLES BARE;	$324.64		15,747.16
07/24/2023	Expenditure		No	Mailchimp	Monthly Subscription Mailchimp 678-99901 24793383204000091823729; 05818; 9164CHARLES BARE;	$33.57		15,780.73
07/25/2023	Expenditure		No	Bouncie	monthly subscription to Bouncie vehicle tracker for two vehicles	$18.00		15,798.73
07/31/2023	Journal Entry	Prepaid Expense	Yes			$791.67		16,590.40

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
07/31/2023	Journal Entry	PPE Virtuous	Yes		Virtuous month 3	$832.65		17,423.05
08/10/2023	Expenditure		No	MSFT	24430993222400815005103; 05045; 9164CHARLES BARE;	$21.00		17,444.05
08/20/2023	Bill	INV-007597	No	YourTEK Professionals	Phone Taxes	$9.38		17,453.43
08/20/2023	Bill	INV-007597	No	YourTEK Professionals	YourTel Service Voice over IP	$39.99		17,493.42
08/23/2023	Bill		No	Mailchimp	Essentials Plan - Monthly	$33.57		17,526.99
08/25/2023	Expenditure		No	Bouncie	Monthly service charge 24011343236000051638556; 05734; 9164CHARLES BARE;	$18.00		17,544.99
08/31/2023	Journal Entry	Prepaid	Yes		Virtuous month 1	$832.65		18,377.64
09/11/2023	Credit Card Credit		No	MSFT	MICROSOFT*365 MSBILL.IN 74430993252400819000025; 05045; 9164CHARLES BARE;		$0.77	18,376.87
09/20/2023	Bill	007715	No	YourTEK Professionals	YourTel Service Voice over IP	$39.99		18,416.86
09/20/2023	Bill	007715	No	YourTEK Professionals	Phone Taxes	$9.38		18,426.24
09/25/2023	Expenditure		No	Bouncie	BOUNCIE HTTPSWWW.B 24011343267000044422946; 05734; 9164CHARLES BARE;	$18.00		18,444.24
09/25/2023	Expenditure		No	Mailchimp	Mailchimp 678-99901 24793383266000106671076; 05818; 9164CHARLES BARE;	$33.57		18,477.81
09/30/2023	Journal Entry	Prepaid	Yes		Virtuous month 2	$832.65		19,310.46
Total for IT & Software Expense						**$19,311.23**	**$0.77**	
Job Advertising								
08/02/2023	Expenditure		No	Indeed	24793383213000365133721; 07361; 9164CHARLES BARE;	$52.04		52.04
09/14/2023	Expenditure		No	LinkedIn	Advertising for Education & Outreach Coordinator position. LinkedIn JOB 869349187 855-65356 24204293256001757698729; 05968; 9164CHARLES BARE;	$97.61		149.65
09/27/2023	Expenditure		No	Ziprecruiter	ZIPRECRUITER INC. 855-747-5 24492153269745872502883; 07361; 9164CHARLES BARE;	$120.00		269.65
Total for Job Advertising						**$269.65**		
License & Registration								
10/20/2022	Check	2021	No	Florida Dept of State		$52.50		52.50
01/25/2023	Expenditure		No	Sunbiz	NIC*-FL SUNBIZ.ORG EGOV.COM 24055233025400622190977; 09399; 3796SIGRID SOLGARD;	$70.00		122.50
02/13/2023	Check	2026	No	Div. of Alcoholic Beverages and Tabacco	Clean Team permit	$25.00		147.50
02/13/2023	Check	2025	No	Div. of Alcoholic Beverages and Tabacco	Clean team permit	$25.00		172.50
02/21/2023	Journal Entry	Clean Team Event	No		Chocolate & Cheese Festival reimbursement		$25.00	147.50
03/29/2023	Expenditure	40420008	No	Florida Dept of State	Annual Report Amendment	$61.25		208.75
05/31/2023	Expenditure		No	Florida Department of Agriculture and Consumer Services	Annual Renewal of Solicitation of Contributions	$75.50		284.25
06/15/2023	Check	2164	No	Florida Dept of State	Name change Our Corner to KPB	$35.00		319.25
06/29/2023	Expenditure	2166	No	Scott Lunsford - Escambia County Tax Collector	2-year license and registration for RAM Van, Chevy Pickup and two utility trailers. Two new motorcyle tags for trailers	$312.80		632.05
08/31/2023	Journal Entry		Yes		to clear credit balance	$5.03		637.08
Total for License & Registration						**$662.08**	**$25.00**	
Meals & Entertainment								
11/10/2022	Expenditure		No	Polonza Bistro	New Board Member Lunch	$42.61		42.61
11/14/2022	Expenditure		No	Polonza Bistro	New Board Member Lunch	$40.24		82.85
12/07/2022	Expenditure		No	Loaves and Fishes	LOAVES AND FISHES PENSACOLA 24669852341091746000085; 05999; 3796SIGRID SOLGARD;	$7.47		90.32
01/09/2023	Expenditure		No	El Asador Inc	EL ASADOR INC PENSACOLA 24428063008001340533217; 05812; 3796SIGRID SOLGARD;	$13.33		103.65
02/21/2023	Expenditure		No	O'Zone Pizza Pub	CTC Volunteer Thank you Dinner	$90.25		193.90
02/27/2023	Expenditure		No		PERDIDO KEY OYSTER BAR PENSACOLA 24707803055018020540729; 05812; 3804PATRICK STEWART;	$197.09		390.99
02/27/2023	Expenditure		No		PAPA JOHNS #601 PENSACOLA 24445003057500421719392; 05814; 7325COLIN MEYER;	$52.19		443.18
06/09/2023	Expenditure		No	Pedro's Restaurant	Five year anniversary gift card for David Cochran PEDROS PERDIDO KEY PENSACOLA 2400097315993480007480 6; 05812; 3804PATRICK STEWART;	$25.00		468.18
06/20/2023	Expenditure		No	Loaves and Fishes	water bottle purchase A SNACK VENDING PENSACOLA 24055233170400499015094; 05814; 7073JAMES TULLIUS;	$1.60		469.78
Total for Meals & Entertainment						**$469.78**		
Office Expense								
11/02/2022	Expenditure		No	Instant Promotion	Event Tent	$503.99		503.99
11/02/2022	Expenditure		No	USPS	USPS CHANGE OF ADDRESS 800-238-3 24137462305300766427243; 09402; 3796SIGRID SOLGARD;	$1.10		505.09
11/04/2022	Expenditure		No		Canopy Tent for Events	$350.00		855.09
11/14/2022	Expenditure		No	Office Depot	OFFICE DEPOT #202 PENSACOLA 24137462314100445236778; 05943; 3796SIGRID SOLGARD;	$47.59		902.68

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
11/17/2022	Expenditure		No	Office Depot	OFFICE DEPOT #1214 800-463-3 24137462320300723641259; 05965; 3838KRYSTAL BROWN;	$62.80		965.48
12/12/2022	Expenditure		No	Pensacola Thrift Store	PENSACOLA THRIFT STORE PENSACOLA 24427332343710042243438; 05931; 3796SIGRID SOLGARD;	$20.90		986.38
12/14/2022	Expenditure		No	Sticker Mule	Logo Stickers or Magnets	$45.00		1,031.38
12/14/2022	Expenditure		No		CHK ORDERS HARLAND CLARKE 121422	$34.61		1,065.99
12/19/2022	Expenditure		No	Office Depot	OFFICE DEPOT #1214 800-463-3 24137462350100489164303; 05965; 2398MADISON WILLIAMS;	$87.89		1,153.88
12/21/2022	Expenditure		No	USPS	USPS PO 1174170018 PENSACOLA 24137462355001918361392; 09402; 3796SIGRID SOLGARD;	$65.40		1,219.28
12/23/2022	Expenditure		No	Walmart	MURPHY6750ATWALMART PENSACOLA 2443105235683800021541 1; 05542; 3796SIGRID SOLGARD;	$32.79		1,252.07
01/01/2023	Expenditure		No			$160.00		1,412.07
01/06/2023	Expenditure		No	Publix	PUBLIX #1522 PENSACOLA 24137463006001427743149; 05411; 3796SIGRID SOLGARD;	$9.82		1,421.89
01/13/2023	Expenditure		No	Sticker Mule	Large logo stickers for trash barrels	$667.50		2,089.39
01/17/2023	Expenditure		No	Amazon	AMZN Mktp US*NU6T29QE3 Amzn.com/ 24692163015103115754024; 05942; 2398MADISON WILLIAMS;	$41.63		2,131.02
01/17/2023	Expenditure		No	Etsy.com	Etsy.com - sofiasfindi 844-65938 24906413013165027754759; 05965; 3796SIGRID SOLGARD;	$42.95		2,173.97
01/20/2023	Expenditure		No	Winn-Dixie	WINN-DIXIE #0507 PACE 24137463020001411455165; 05411; 2398MADISON WILLIAMS;	$8.97		2,182.94
01/25/2023	Expenditure		No	Office Depot	OFFICE DEPOT #1214 800-463-3 24137463024100355024098; 05965; 3796SIGRID SOLGARD;	$62.16		2,245.10
01/30/2023	Expenditure		No	Walmart	WAL-MART #1224 PENSACOLA 24455013027141001703267; 05411; 3796SIGRID SOLGARD;	$66.54		2,311.64
01/30/2023	Expenditure		No	Goodwill	GOODWILL OLIVE RD 26 PENSACOLA 24789303027362902294543; 05651; 3796SIGRID SOLGARD;	$17.09		2,328.73
01/30/2023	Expenditure		No	Publix	PUBLIX #1316 PENSACOLA 24137463028001574641249; 05411; 3796SIGRID SOLGARD;	$12.99		2,341.72
02/16/2023	Expenditure		No	Office Depot	Ink Cartridges	$87.89		2,429.61
03/01/2023	Expenditure		No		CHK ORDERS HARLAND CLARKE 030123	$12.98		2,442.59
03/31/2023	Deposit		No		Misc Petty Cash	$1.00		2,443.59
05/01/2023	Expenditure	322578	No	Pensacola Sign & Graphics, Inc	Sign for Powerful Women of the Gulf Coast	$22.50		2,466.09
05/04/2023	Expenditure		No	Walmart	Sunpass Transponder	$5.36		2,471.45
06/06/2023	Expenditure		No	Autozone	PadlockAUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;	$19.34		2,490.79
06/20/2023	Expenditure		No	Texas Food Mart	cases of water TEXAS FOOD MART #2 PENSACOLA 24801973171839000446875; 05541; 7073JAMES TULLIUS;	$12.21		2,503.00
06/29/2023	Expenditure		No	Walmart	Cases of Water for Services Crew - WAL-MART #1224 PENSACOLA 24226383180400005884491; 05411; 9164CHARLES BARE;	$10.72		2,513.72
Total for Office Expense						**$2,513.72**		
Office Supplies								
08/30/2023	Expenditure		No	Office Depot	Ink Cartridges for Office Printer 24137463241100469051950; 05943; 9164CHARLES BARE;	$110.67		110.67
Total for Office Supplies						**$110.67**		
Parking Fees								
11/02/2022	Expenditure		No	City Parking	CITY PARKING 856-234-8 24445002306600108972099; 07523; 3796SIGRID SOLGARD;	$1.16		1.16
06/02/2023	Expenditure		No	City Parking	Meeting with Insurance Broker. CITY PARKING MOORESTOW 24445003152500506661430; 07523; 9164CHARLES BARE;	$0.50		1.66
08/18/2023	Expenditure		No	City Parking	24445003229500527027719; 07523; 9164CHARLES BARE;	$1.50		3.16
09/13/2023	Expenditure		No	City Parking	CITY PARKING MOORESTOW 24445003255500434296669; 07523; 9164CHARLES BARE;	$1.00		4.16
09/27/2023	Expenditure		No	City Parking	CITY PARKING MOORESTOW 24445003269500428315578; 07523; 9164CHARLES BARE;	$1.00		5.16
Total for Parking Fees						**$5.16**		
Payment Processing Fees								
10/27/2022	Check	DM	No	Intuit		$17.80		17.80
11/03/2022	Expenditure		No	Intuit	TRAN FEE INTUIT 05002755 110322	$29.18		46.98
12/12/2022	Deposit		No			$5.40		52.38
12/13/2022	Deposit		No		VERIFYQBW INTUIT 121322		$0.22	52.16
12/13/2022	Expenditure		No	Intuit	VERIFYQBW INTUIT 121322	$0.44		52.60
12/13/2022	Deposit		No		VERIFYQBW INTUIT 121322		$0.22	52.38
01/03/2023	Deposit		No	Stripe		$1.12		53.50
01/04/2023	Deposit		No	Stripe		$13.63		67.13
01/05/2023	Deposit		No			$3.85		70.98
01/06/2023	Deposit		No		TRANSFER STRIPE 010623	$17.50		88.48
01/09/2023	Deposit		No	Stripe		$7.11		95.59

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
01/10/2023	Deposit		No	Stripe		$0.79		96.38
01/11/2023	Deposit		No	Stripe		$13.91		110.29
01/13/2023	Deposit		No	Stripe		$2.91		113.20
01/13/2023	Expenditure		No	Aris Insurance		$4.00		117.20
01/17/2023	Deposit		No	Stripe		$5.08		122.28
01/18/2023	Deposit		No	Stripe		$2.74		125.02
01/19/2023	Expenditure		No	Double the Donation	DOUBLE THE DONATION HTTPSDOUBL 24492163018000026813239; 08398; 3796SIGRID SOLGARD;	$2.72		127.74
01/19/2023	Deposit		No	Stripe		$25.60		153.34
01/20/2023	Deposit		No			$16.73		170.07
01/23/2023	Deposit		No	Square Inc		$0.28		170.35
01/23/2023	Deposit		No	Stripe		$8.42		178.77
01/24/2023	Deposit		No	Stripe		$9.45		188.22
01/25/2023	Deposit		No	Stripe		$6.30		194.52
01/26/2023	Deposit		No	Stripe		$5.18		199.70
01/30/2023	Deposit		No	Stripe		$2.57		202.27
01/31/2023	Deposit		No			$5.40		207.67
02/01/2023	Deposit		No	Stripe		$8.42		216.09
02/03/2023	Deposit		No	Stripe		$16.84		232.93
02/06/2023	Deposit		No	Stripe		$15.03		247.96
02/07/2023	Deposit		No	Stripe		$1.12		249.08
02/08/2023	Deposit		No	Stripe		$15.74		264.82
02/09/2023	Deposit		No	Stripe		$21.28		286.10
02/10/2023	Deposit		No	Square Inc		$16.07		302.17
02/10/2023	Deposit		No	Stripe		$13.60		315.77
02/13/2023	Deposit		No	Stripe		$15.43		331.20
02/14/2023	Deposit		No	Stripe		$3.49		334.69
02/16/2023	Deposit		No	Stripe	TRANSFER STRIPE 021623	$0.71		335.40
02/17/2023	Deposit		No	Stripe	TRANSFER STRIPE 021723	$2.34		337.74
02/21/2023	Deposit		No	Stripe	TRANSFER STRIPE 022123	$3.96		341.70
02/27/2023	Deposit		No	Square Inc	230227P2 Square Inc 022723	$1.47		343.17
02/27/2023	Deposit		No	Stripe	TRANSFER STRIPE 022723	$1.12		344.29
02/28/2023	Deposit		No	Stripe	TRANSFER STRIPE 022823	$10.26		354.55
03/03/2023	Deposit		No	Square Inc	230303P2 Square Inc 030323	$1.47		356.02
03/06/2023	Deposit		No	Square Inc		$3.93		359.95
03/06/2023	Deposit		No	Stripe	TRANSFER STRIPE 030623	$1.12		361.07
03/07/2023	Deposit		No	Stripe	TRANSFER STRIPE 030723	$5.49		366.56
03/08/2023	Deposit		No	Stripe	TRANSFER STRIPE 030823	$2.65		369.21
03/09/2023	Deposit		No	Stripe	TRANSFER STRIPE 030923	$1.12		370.33
03/13/2023	Deposit		No	Square Inc	230313P2 Square Inc 031323	$0.13		370.46
03/13/2023	Deposit		No	Stripe	TRANSFER STRIPE 031323	$2.95		373.41
03/16/2023	Deposit		No	Stripe	TRANSFER STRIPE 031623	$0.71		374.12
03/17/2023	Deposit		No	Stripe Payment	TRANSFER STRIPE 031723	$2.64		376.76
03/27/2023	Deposit		No	Stripe Payment	TRANSFER STRIPE 032723	$1.12		377.88
04/06/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	$10.00		387.88
04/06/2023	Deposit		No		TRANSFER STRIPE 040623	$2.65		390.53
04/07/2023	Deposit		No		230407P2 Square Inc 040723	$17.65		408.18
04/11/2023	Deposit		No		TRANSFER STRIPE 041123	$1.12		409.30
04/12/2023	Deposit		No		TRANSFER STRIPE 041223	$2.65		411.95
04/14/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	$0.40		412.35
04/18/2023	Deposit		No		TRANSFER STRIPE 041823	$0.71		413.06
04/19/2023	Deposit		No		TRANSFER STRIPE 041923	$2.65		415.71
04/26/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	$13.76		429.47
04/26/2023	Deposit		No		TRANSFER STRIPE 042623	$1.12		430.59
05/01/2023	Deposit		No	Stripe	Transfer Stripe 05/01/23	$4.37		434.96
05/02/2023	Deposit		No	Stripe	Transfer Stripe 050223	$1.12		436.08
05/02/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	$9.00		445.08
05/04/2023	Deposit		No	Stripe	Transfer Stripe 050423	$1.12		446.20
05/05/2023	Deposit		No	Stripe	Transfer Stripe 050523	$1.12		447.32
05/08/2023	Deposit		No	Stripe	Transfer Stripe 050823	$1.12		448.44
05/10/2023	Deposit		No	Stripe	Transfer Stripe 051023	$1.12		449.56
05/11/2023	Deposit		No	Stripe	Transfer Stripe 051023	$2.13		451.69
05/15/2023	Deposit		No	Stripe	Stripe Transfer 051523	$3.15		454.84
05/17/2023	Deposit		No	Stripe	Transfer Stripe 051723	$3.11		457.95
05/18/2023	Expenditure		No	Stripe	Renewal of Adopt-A-Spot	$1.93		459.88

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
05/25/2023	Deposit		No	Stripe	Transfer Stripe 052523	$1.12		461.00
06/02/2023	Deposit		No	Stripe	Stripe Transfer 060223	$3.15		464.15
06/06/2023	Deposit		No	Stripe	Transfer Stripe 060623	$1.12		465.27
06/07/2023	Deposit		No	Stripe	Transfer Stripe 060723	$1.12		466.39
06/07/2023	Deposit		No	Stripe	Transfer Stripe 060723	$1.12		467.51
06/09/2023	Deposit		No		TRANSFER STRIPE 060923	$1.12		468.63
06/13/2023	Deposit		No		stripe payment processing fee	$2.13		470.76
06/16/2023	Deposit		No		stripe payment processing fees	$0.71		471.47
06/21/2023	Deposit		No		stripe processing fees	$3.96		475.43
06/22/2023	Deposit		No		stripe payment processing fees	$5.08		480.51
06/27/2023	Deposit		No		stripe processing fee	$1.12		481.63
06/29/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	$9.20		490.83
06/30/2023	Deposit		No		stripe processing fee	$1.12		491.95
07/05/2023	Deposit		No		transfer stripe 070523	$81.45		573.40
07/06/2023	Deposit		No		Transfer Stripe 070623	$1.12		574.52
07/07/2023	Deposit		No		Transfer Stripe 070723	$1.12		575.64
07/11/2023	Deposit		No		Transfer Stripe 071123	$1.12		576.76
07/12/2023	Deposit		No		transfer stripe 071223	$2.13		578.89
07/14/2023	Deposit		No		Transfer Stripe 071423	$3.96		582.85
07/18/2023	Deposit		No		Transfer Stripe 071823	$0.71		583.56
07/24/2023	Expenditure		No	QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	$10.00		593.56
07/26/2023	Deposit		No		Transfer Stripe 072623	$1.12		594.68
07/27/2023	Deposit		No		Transfer Stripe 072723	$0.50		595.18
08/02/2023	Deposit		No		ACCTVERIFY www.virtuous.org 080223		$0.04	595.14
08/02/2023	Deposit		No		ACCTVERIFY www.virtuous.org 080223		$0.22	594.92
08/02/2023	Expenditure		No	Virtuous	ACCTVERIFY www.virtuous.org 080223	$0.26		595.18
08/24/2023	Deposit		No		Transfer Stripe 082423	$1.32		596.50
Total for Payment Processing Fees						**$597.20**	**$0.70**	
Payroll Expenses								
11/01/2022	Expenditure		No		NET 104911 GUSTO 110122	$149.18		149.18
11/01/2022	Expenditure		No		TAX 104915 GUSTO 110122	$24.72		173.90
11/02/2022	Journal Entry	Payroll - Nov 1	No				$173.90	0.00
11/03/2022	Expenditure		No		TAX 139469 GUSTO 110322	$1,659.76		1,659.76
11/03/2022	Expenditure		No		NET 139471 GUSTO 110322	$6,122.04		7,781.80
11/04/2022	Journal Entry	Payroll - Nov 2	No				$7,781.80	0.00
11/17/2022	Expenditure		No		NET 397492 GUSTO 111722	$7,322.85		7,322.85
11/17/2022	Expenditure		No		TAX 397494 GUSTO 111722	$1,880.74		9,203.59
11/18/2022	Journal Entry	Payroll - Nov 3	No				$9,203.59	0.00
12/01/2022	Expenditure		No		TAX 661564 GUSTO 120122	$1,966.48		1,966.48
12/01/2022	Expenditure		No		NET 661560 GUSTO 120122	$7,724.10		9,690.58
12/15/2022	Expenditure		No		TAX 929698 GUSTO 121522	$2,317.18		12,007.76
12/15/2022	Expenditure		No		NET 929704 GUSTO 121522	$8,800.53		20,808.29
12/29/2022	Expenditure		No		TAX 168353 GUSTO 122922	$1,840.62		22,648.91
12/29/2022	Expenditure		No		NET 168434 GUSTO 122922	$6,999.16		29,648.07
12/31/2022	Journal Entry	Payroll - Dec 2	No				$11,117.71	18,530.36
12/31/2022	Journal Entry	Payroll - Dec 3	No				$8,839.78	9,690.58
12/31/2022	Journal Entry	Payroll - Dec 1	No				$9,690.58	0.00
01/04/2023	Expenditure		No		TAX 317952 GUSTO 010423	$47.23		47.23
01/10/2023	Check	2022	No		DDA CHECK 0000002022	$248.88		296.11
01/12/2023	Expenditure		No		NET 458708 GUSTO 011223	$7,216.69		7,512.80
01/12/2023	Expenditure		No		TAX 458727 GUSTO 011223	$2,002.16		9,514.96
01/26/2023	Expenditure		No		TAX 719044 GUSTO 012623	$2,209.27		11,724.23
01/26/2023	Expenditure		No		NET 719045 GUSTO 012623	$7,782.64		19,506.87
01/30/2023	Expenditure		No		TAX 785704 GUSTO 013023	$68.11		19,574.98
01/30/2023	Expenditure		No		NET 785768 GUSTO 013023	$343.88		19,918.86
01/31/2023	Journal Entry	Payroll - Jan 2	No				$9,218.85	10,700.01
01/31/2023	Journal Entry	Payroll - Jan 4	No				$411.99	10,288.02
01/31/2023	Journal Entry	Payroll - Jan 3	No				$9,991.91	296.11
01/31/2023	Journal Entry	Payroll - Jan 1	No				$296.11	0.00
02/09/2023	Expenditure		No	Gusto	TAX 014783 GUSTO 020923	$2,241.67		2,241.67
02/09/2023	Expenditure		No	Gusto	NET 014837 GUSTO 020923	$7,915.66		10,157.33
02/10/2023	Expenditure		No		TAX 065018 GUSTO 021023	$362.88		10,520.21
02/10/2023	Expenditure		No		NET 065057 GUSTO 021023	$1,292.72		11,812.93
02/10/2023	Journal Entry	Payroll - Feb 1	No				$10,157.33	1,655.60
02/13/2023	Journal Entry	Payroll - Feb 2	No				$1,655.60	0.00
02/23/2023	Expenditure		No	Gusto	TAX 280664 GUSTO 022323	$112.05		112.05

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
02/23/2023	Expenditure		No	Gusto	TAX 280653 GUSTO 022323	$2,482.32		2,594.37
02/23/2023	Expenditure		No	Gusto	NET 280651 GUSTO 022323	$8,480.80		11,075.17
02/23/2023	Expenditure		No	Gusto	NET 280647 GUSTO 022323	$200.00		11,275.17
02/24/2023	Journal Entry	Payroll - Feb 4	No		Bonus - Interim ED		$312.05	10,963.12
02/24/2023	Journal Entry	Payroll - Feb 3	No				$10,963.12	0.00
03/08/2023	Expenditure		No	Gusto	TAX 580156 GUSTO 030823	$219.31		219.31
03/08/2023	Expenditure		No	Gusto	NET 580149 GUSTO 030823	$400.00		619.31
03/09/2023	Journal Entry	Payroll - Bonus	No		Bonus - Interim ED		$619.31	0.00
03/09/2023	Expenditure		No		NET 590770 GUSTO 030923	$7,373.50		7,373.50
03/09/2023	Expenditure		No		TAX 591070 GUSTO 030923	$2,203.40		9,576.90
03/10/2023	Journal Entry	Payroll March 10	No				$9,576.90	0.00
03/22/2023	Expenditure		No	Gusto	NET 874477 GUSTO 032223	$400.00		400.00
03/22/2023	Expenditure		No	Gusto	TAX 870309 GUSTO 032223	$212.09		612.09
03/23/2023	Expenditure		No	Gusto	NET 884590 GUSTO 032323	$5,168.85		5,780.94
03/23/2023	Journal Entry	Interim ED Bonus	No		Bonus - Interim ED		$612.09	5,168.85
03/23/2023	Expenditure		No	Gusto	TAX 884637 GUSTO 032323	$1,405.70		6,574.55
03/24/2023	Journal Entry	March 24 Payroll	No				$6,574.55	0.00
04/05/2023	Expenditure		No	Gusto	NET 176391 GUSTO 040523	$400.00		400.00
04/05/2023	Expenditure		No	Gusto	TAX 176388 GUSTO 040523	$212.09		612.09
04/06/2023	Expenditure		No	Gusto	NET 190557 GUSTO 040623	$7,257.29		7,869.38
04/06/2023	Journal Entry	Interim ED Bonus	No		Bonus - Interim ED		$612.09	7,257.29
04/06/2023	Expenditure		No	Gusto	TAX 190150 GUSTO 040623	$2,356.97		9,614.26
04/07/2023	Journal Entry	April 7 Payroll	No				$9,614.26	0.00
04/20/2023	Expenditure		No	Gusto	TAX 531492 GUSTO 042023	$2,077.44		2,077.44
04/20/2023	Expenditure		No	Gusto	NET 531479 GUSTO 042023	$6,579.16		8,656.60
04/21/2023	Journal Entry	April 21 Payroll	No				$8,656.60	0.00
05/04/2023	Expenditure		No	Gusto	TAX 846285 GUSTO 050423	$2,260.76		2,260.76
05/04/2023	Expenditure		No	Gusto	NET 846279 GUSTO 050423	$7,128.51		9,389.27
05/05/2023	Journal Entry	May 5 Payroll	No				$9,389.27	0.00
05/18/2023	Expenditure		No	Gusto	NET 145677 GUSTO 051823	$6,312.96		6,312.96
05/18/2023	Expenditure		No	Gusto	TAX 145679 GUSTO 051823	$1,950.54		8,263.50
05/19/2023	Journal Entry	May 19 Payroll	No				$8,263.50	0.00
06/01/2023	Expenditure		No	Gusto	NET 450058 GUSTO 060123	$6,350.31		6,350.31
06/01/2023	Expenditure		No	Gusto	TAX 449991 GUSTO 060123	$2,158.39		8,508.70
06/01/2023	Expenditure	2163	No	Jordan Goon	Wages for 5/15/-23 - 6/2/23	$742.50		9,251.20
06/02/2023	Journal Entry	June 2 Payroll	No				$9,251.20	0.00
06/15/2023	Expenditure		No	Gusto	NET 746578 GUSTO 061523	$6,088.81		6,088.81
06/15/2023	Expenditure		No	Gusto	TAX 746602 GUSTO 061523	$2,169.91		8,258.72
06/16/2023	Journal Entry	June 16 Payroll	No				$9,102.33	-843.61
06/17/2023	Expenditure	2165	No	Jordan Goon	Payroll for 5/29/23 - 6/16/23	$843.61		0.00
06/29/2023	Expenditure		No	Gusto	NET 988623 GUSTO 062923	$7,919.63		7,919.63
06/29/2023	Journal Entry	June 29 Payroll	No				$10,376.79	-2,457.16
06/29/2023	Expenditure		No	Gusto	TAX 988655 GUSTO 062923	$2,457.16		0.00
07/13/2023	Expenditure		No	Gusto	NET 349923 GUSTO 071323	$6,611.76		6,611.76
07/13/2023	Journal Entry	Payroll	Yes				$8,684.61	-2,072.85
07/13/2023	Expenditure		No	Gusto	TAX 349916 GUSTO 071323	$2,072.85		0.00
07/27/2023	Journal Entry	Payroll	Yes				$6,804.02	-6,804.02
07/27/2023	Expenditure		No	Gusto	TAX 675187 GUSTO 072723	$1,629.34		-5,174.68
07/27/2023	Expenditure		No	Gusto	NET 675111 GUSTO 072723	$5,174.68		0.00
08/01/2023	Expenditure		No		Final paycheck for hours worked for David Cochran TAX 828221 GUSTO 080123	$184.14		184.14
08/01/2023	Expenditure		No		Payment of David Cochran’s remaining PTO NET 828274 GUSTO 080123	$684.71		868.85
08/02/2023	Journal Entry	Payroll	Yes				$868.85	0.00
08/11/2023	Journal Entry	Payroll	Yes				$6,083.33	-6,083.33
08/11/2023	Expenditure		No	Gusto	TAX 065171 GUSTO 081123	$1,449.11		-4,634.22
08/11/2023	Expenditure		No	Gusto	NET 065170 GUSTO 081123	$4,634.22		0.00
08/25/2023	Journal Entry	Payroll	Yes				$6,130.82	-6,130.82
08/25/2023	Expenditure		No	Gusto	TAX 407785 GUSTO 082523	$1,454.13		-4,676.69
08/25/2023	Expenditure		No	Gusto	NET 407784 GUSTO 082523	$4,676.69		0.00
09/08/2023	Expenditure		No	Gusto	NET 735984 GUSTO 090823	$4,233.03		4,233.03
09/08/2023	Journal Entry	Payroll	Yes				$5,605.14	-1,372.11
09/08/2023	Expenditure		No	Gusto	TAX 735818 GUSTO 090823	$1,372.11		0.00
09/22/2023	Expenditure		No	Gusto	TAX 079555 GUSTO 092223	$1,364.05		1,364.05
09/22/2023	Expenditure		No	Gusto	NET 079553 GUSTO 092223	$4,228.74		5,592.79
09/22/2023	Journal Entry	Payroll	Yes				$5,592.79	0.00
Total for Payroll Expenses						**$212,232.77**	**$212,232.77**	

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
Management Wages								
10/31/2022	Journal Entry	Payroll	No			$2,040.00		2,040.00
10/31/2022	Journal Entry	Payroll	No			$2,040.00		4,080.00
11/02/2022	Journal Entry	Payroll - Nov 1	No			$161.54		4,241.54
11/04/2022	Journal Entry	Payroll - Nov 2	No			$2,201.54		6,443.08
11/18/2022	Journal Entry	Payroll - Nov 3	No			$2,201.54		8,644.62
12/31/2022	Journal Entry	Payroll - Dec 3	No			$2,201.54		10,846.16
12/31/2022	Journal Entry	Payroll - Dec 1	No			$2,201.54		13,047.70
12/31/2022	Journal Entry	Payroll - Dec 2	No			$2,201.54		15,249.24
01/31/2023	Journal Entry	Payroll - Jan 1	No			$0.00		15,249.24
01/31/2023	Journal Entry	Payroll - Jan 3	No			$2,201.54		17,450.78
01/31/2023	Journal Entry	Payroll - Jan 2	No			$2,201.54		19,652.32
01/31/2023	Journal Entry	Payroll - Jan 4	No			$0.00		19,652.32
02/10/2023	Journal Entry	Payroll - Feb 1	No			$2,201.54		21,853.86
02/13/2023	Journal Entry	Payroll - Feb 2	No			$1,710.05		23,563.91
02/24/2023	Journal Entry	Payroll - Feb 3	No			$0.00		23,563.91
03/10/2023	Journal Entry	Payroll March 10	No			$0.00		23,563.91
03/24/2023	Journal Entry	March 24 Payroll	No			$0.00		23,563.91
04/07/2023	Journal Entry	April 7 Payroll	No			$2,192.31		25,756.22
04/21/2023	Journal Entry	April 21 Payroll	No			$2,192.31		27,948.53
05/05/2023	Journal Entry	May 5 Payroll	No			$2,192.31		30,140.84
05/19/2023	Journal Entry	May 19 Payroll	No			$2,192.31		32,333.15
06/02/2023	Journal Entry	June 2 Payroll	No			$2,192.31		34,525.46
06/16/2023	Journal Entry	June 16 Payroll	No			$2,192.31		36,717.77
06/29/2023	Journal Entry	June 29 Payroll	No			$2,192.31		38,910.08
07/13/2023	Journal Entry	Payroll	Yes			$2,192.31		41,102.39
07/27/2023	Journal Entry	Payroll	Yes			$2,192.31		43,294.70
08/11/2023	Journal Entry	Payroll	Yes			$2,192.31		45,487.01
08/25/2023	Journal Entry	Payroll	Yes			$2,192.31		47,679.32
09/08/2023	Journal Entry	Payroll	Yes			$2,192.31		49,871.63
09/22/2023	Journal Entry	Payroll	Yes			$2,192.31		52,063.94
Total for Management Wages						**$52,063.94**		
Payroll Processing Fees								
10/04/2022	Check	DM	No	Gusto		$113.50		113.50
11/02/2022	Expenditure		No		FEE 125380 GUSTO 110222	$113.50		227.00
12/02/2022	Expenditure		No	Gusto	FEE 715207 GUSTO 120222	$161.50		388.50
01/04/2023	Expenditure		No	Gusto	FEE 317865 GUSTO 010423	$220.99		609.49
02/06/2023	Expenditure		No	Gusto	FEE 953610 GUSTO 020623	$220.99		830.48
03/02/2023	Expenditure		No	Gusto	FEE 460566 GUSTO 030223	$232.99		1,063.47
04/12/2023	Expenditure		No	Gusto	FEE 341452 GUSTO 041223	$147.00		1,210.47
05/03/2023	Expenditure		No	Gusto	FEE 832923 GUSTO 050323	$147.00		1,357.47
06/06/2023	Expenditure		No	Gusto	FEE 555505 GUSTO 060623	$147.00		1,504.47
07/06/2023	Expenditure		No	Gusto	FEE 179791 GUSTO 070623	$135.00		1,639.47
08/04/2023	Expenditure		No	Gusto	FEE 936686 GUSTO 080423	$196.09		1,835.56
09/06/2023	Expenditure		No	Gusto	FEE 646489 GUSTO 090623	$183.29		2,018.85
Total for Payroll Processing Fees						**$2,018.85**		
Payroll Taxes								
10/31/2022	Journal Entry	Payroll	No			$507.72		507.72
10/31/2022	Journal Entry	Payroll	No			$587.21		1,094.93
11/02/2022	Journal Entry	Payroll - Nov 1	No			$12.36		1,107.29
11/04/2022	Journal Entry	Payroll - Nov 2	No			$554.07		1,661.36
11/18/2022	Journal Entry	Payroll - Nov 3	No			$697.87		2,359.23
12/31/2022	Journal Entry	Payroll - Dec 1	No			$752.26		3,111.49
12/31/2022	Journal Entry	Payroll - Dec 2	No			$870.04		3,981.53
12/31/2022	Journal Entry	Payroll - Dec 3	No			$697.08		4,678.61
01/31/2023	Journal Entry	Payroll - Jan 2	No			$829.54		5,508.15
01/31/2023	Journal Entry	Payroll - Jan 4	No			$38.37		5,546.52
01/31/2023	Journal Entry	Payroll - Jan 3	No			$898.97		6,445.49
01/31/2023	Journal Entry	Payroll - Jan 1	No			$26.61		6,472.10
02/10/2023	Journal Entry	Payroll - Feb 1	No			$904.56		7,376.66
02/13/2023	Journal Entry	Payroll - Feb 2	No			$136.83		7,513.49
02/24/2023	Journal Entry	Payroll - Feb 3	No			$976.21		8,489.70
02/24/2023	Journal Entry	Payroll - Feb 4	No		Bonus - Interim ED	$27.75		8,517.45
03/09/2023	Journal Entry	Payroll - Bonus	No		Bonus - Interim ED	$50.73		8,568.18
03/10/2023	Journal Entry	Payroll March 10	No			$804.50		9,372.68
03/23/2023	Journal Entry	Interim ED Bonus	No		Bonus - Interim ED	$43.50		9,416.18
03/24/2023	Journal Entry	March 24 Payroll	No			$536.67		9,952.85

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
04/06/2023	Journal Entry	Interim ED Bonus	No		Bonus - Interim ED	$43.50		9,996.35
04/07/2023	Journal Entry	April 7 Payroll	No			$788.17		10,784.52
04/07/2023	Deposit		No	Gusto	TAX 271946 GUSTO 040723		$20.02	10,764.50
04/21/2023	Journal Entry	April 21 Payroll	No			$688.40		11,452.90
05/05/2023	Journal Entry	May 5 Payroll	No			$737.76		12,190.66
05/19/2023	Journal Entry	May 19 Payroll	No			$621.61		12,812.27
06/02/2023	Journal Entry	June 2 Payroll	No			$714.90		13,527.17
06/16/2023	Journal Entry	June 16 Payroll	No			$701.60		14,228.77
06/29/2023	Journal Entry	June 29 Payroll	No			$796.25		15,025.02
07/13/2023	Journal Entry	Payroll	Yes			$677.86		15,702.88
07/27/2023	Journal Entry	Payroll	Yes			$541.36		16,244.24
08/02/2023	Journal Entry	Payroll	Yes			$61.74		16,305.98
08/11/2023	Journal Entry	Payroll	Yes			$489.89		16,795.87
08/25/2023	Journal Entry	Payroll	Yes			$503.04		17,298.91
09/08/2023	Journal Entry	Payroll	Yes			$456.26		17,755.17
09/22/2023	Journal Entry	Payroll	Yes			$455.18		18,210.35
Total for Payroll Taxes						**$18,230.37**	**$20.02**	
Payroll Wages								
10/06/2022	Check	DM	No	Gusto		$1,778.01		1,778.01
10/06/2022	Check	DM	No	Gusto		$6,470.00		8,248.01
10/20/2022	Check	DM	No	Gusto		$5,632.58		13,880.59
10/20/2022	Check	DM	No	Gusto		$1,496.82		15,377.41
10/31/2022	Journal Entry	Payroll	No				$7,129.40	8,248.01
10/31/2022	Journal Entry	Payroll	No			$5,859.67		14,107.68
10/31/2022	Journal Entry	Payroll	No				$8,248.01	5,859.67
10/31/2022	Journal Entry	Payroll	No			$4,820.55		10,680.22
11/02/2022	Journal Entry	Payroll - Nov 1	No			$0.00		10,680.22
11/04/2022	Journal Entry	Payroll - Nov 2	No			$5,265.06		15,945.28
11/18/2022	Journal Entry	Payroll - Nov 3	No			$6,543.05		22,488.33
12/31/2022	Journal Entry	Payroll - Dec 1	No			$6,960.65		29,448.98
12/31/2022	Journal Entry	Payroll - Dec 2	No			$8,285.00		37,733.98
12/31/2022	Journal Entry	Payroll - Dec 3	No			$6,180.03		43,914.01
01/31/2023	Journal Entry	Payroll - Jan 1	No			$269.50		44,183.51
01/31/2023	Journal Entry	Payroll - Jan 2	No			$6,425.72		50,609.23
01/31/2023	Journal Entry	Payroll - Jan 4	No			$400.23		51,009.46
01/31/2023	Journal Entry	Payroll - Jan 3	No			$7,129.35		58,138.81
02/10/2023	Journal Entry	Payroll - Feb 1	No			$7,289.18		65,427.99
02/13/2023	Journal Entry	Payroll - Feb 2	No			$0.00		65,427.99
02/24/2023	Journal Entry	Payroll - Feb 3	No			$10,030.45		75,458.44
02/24/2023	Journal Entry	Payroll - Feb 4	No		Bonus - Interim ED	$284.30		75,742.74
03/09/2023	Journal Entry	Payroll - Bonus	No		Bonus - Interim ED	$568.58		76,311.32
03/10/2023	Journal Entry	Payroll March 10	No			$8,815.94		85,127.26
03/23/2023	Journal Entry	Interim ED Bonus	No		Bonus - Interim ED	$568.59		85,695.85
03/24/2023	Journal Entry	March 24 Payroll	No			$6,081.42		91,777.27
04/06/2023	Journal Entry	Interim ED Bonus	No		Bonus - Interim ED	$568.59		92,345.86
04/07/2023	Journal Entry	April 7 Payroll	No			$6,677.32		99,023.18
04/21/2023	Journal Entry	April 21 Payroll	No			$5,819.43		104,842.61
05/05/2023	Journal Entry	May 5 Payroll	No			$6,502.74		111,345.35
05/19/2023	Journal Entry	May 19 Payroll	No			$5,493.12		116,838.47
06/02/2023	Journal Entry	June 2 Payroll	No			$6,360.92		123,199.39
06/16/2023	Journal Entry	June 16 Payroll	No			$6,225.35		129,424.74
06/29/2023	Journal Entry	June 29 Payroll	No			$7,405.16		136,829.90
07/13/2023	Journal Entry	Payroll	Yes			$5,814.44		142,644.34
07/27/2023	Journal Entry	Payroll	Yes			$4,070.35		146,714.69
08/02/2023	Journal Entry	Payroll	Yes			$824.04		147,538.73
08/11/2023	Journal Entry	Payroll	Yes			$3,401.13		150,939.86
08/25/2023	Journal Entry	Payroll	Yes			$3,435.47		154,375.33
09/08/2023	Journal Entry	Payroll	Yes			$2,956.57		157,331.90
09/22/2023	Journal Entry	Payroll	Yes			$2,945.30		160,277.20
Total for Payroll Wages						**$175,654.61**	**$15,377.41**	
Total for Payroll Expenses with sub-accounts						**$460,200.54**	**$227,630.20**	
Printing Expense								
08/22/2023	Bill	323183	No	Pensacola Sign & Graphics, Inc	24x24 KPB Adopt-A-Spot Signs x 11	$836.00		836.00
08/22/2023	Bill	323183	No	Pensacola Sign & Graphics,	6x24 KPB Personalized Adopt-A-Spot signs x 11	$247.50		1,083.50

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
				Inc				
Total for Printing Expense						**$1,083.50**		
Professional Fees								
08/23/2023	Bill		No	JNE Notary Solutions	Notarization of Contract with County	$10.75		10.75
Total for Professional Fees						**$10.75**		
Rent Expense								
10/06/2022	Check	DM	No	Jetty IOT		$597.00		597.00
10/14/2022	Check	50831	No	PTAC		$200.00		797.00
11/07/2022	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722	$597.00		1,394.00
12/05/2022	Expenditure		No	Mobile Mini	WILLSCOT MOBILE MINI 480-894-6 24431062337700862466925; 04225; 3796SIGRID SOLGARD;	$176.00		1,570.00
12/06/2022	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722	$597.00		2,167.00
12/09/2022	Check	50841	No	PTAC	DDA CHECK 0000050841	$140.00		2,307.00
01/06/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722	$597.00		2,904.00
02/06/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722	$597.00		3,501.00
03/06/2023	Expenditure		No	Jetty IOT		$597.00		4,098.00
04/06/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722	$597.00		4,695.00
05/08/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722	$597.00		5,292.00
06/06/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 110722	$597.00		5,889.00
07/01/2023	Bill	INV-548	No	Jetty IOT	Jetty IoT July rent	$597.00		6,486.00
08/07/2023	Expenditure		No	Jetty IOT	Jetty IoT, Jetty IoT, LLC 080723	$597.00		7,083.00
09/01/2023	Bill		No	Jetty IOT	Jetty IoT September rent	$597.00		7,680.00
Total for Rent Expense						**$7,680.00**		
Repair & Maintenance								
11/01/2022	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137462305001586671883; 05533; 3812DAVID COCHRAN;	$174.28		174.28
11/14/2022	Expenditure		No	Fletchers Towing	Fletcher's Towing Inc Pensacola 24426292314030039361271; 07549; 3804PATRICK STEWART;	$299.26		473.54
11/25/2022	Journal Entry	Impact 100 Draws 1&2	Yes		Chevy Silverado Vehicle Wrap from Pensacola Signs	$978.75		1,452.29
11/25/2022	Journal Entry	Impact 100 Draws 1&2	Yes		2022 RAM Promaster Van Vehicle Wrap	$2,223.45		3,675.74
11/25/2022	Journal Entry	Impact 100 Draws 1&2	Yes		2022 RAM 1500 Truck Vehicle Wrap	$3,068.75		6,744.49
12/13/2022	Journal Entry	Payroll March 32	No		Reimbursement for Tags		$247.00	6,497.49
01/04/2023	Expenditure		No	HI TECH CAR WASH	HI TECH CAR WASH AND O PENSACOLA 24055223004400481000016; 07542; 3804PATRICK STEWART;	$20.75		6,518.24
01/05/2023	Expenditure		No	Home Depot	THE HOME DEPOT #6932 PENSACOLA 24943013004010182135424; 05200; 3804PATRICK STEWART;	$42.20		6,560.44
01/10/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463010001410322434; 05533; 7325COLIN MEYER;	$18.26		6,578.70
01/18/2023	Expenditure		No	CALIBER CAR WASH	CALIBER CAR WASH - PEN PENSACOLA 24269793018000891857480; 07542; 2398MADISON WILLIAMS;	$10.00		6,588.70
02/01/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;	$35.46		6,624.16
03/03/2023	Expenditure		No	Home Depot	THE HOME DEPOT #6932 PENSACOLA 24943013061010178749972; 05200; 7325COLIN MEYER;	$135.06		6,759.22
03/09/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;	$43.30		6,802.52
03/09/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;	$55.82		6,858.34
03/23/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;	$74.78		6,933.12
03/27/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;	$45.98		6,979.10
04/05/2023	Expenditure		No	Rich's Car Wash	Richs Car Wash PENSACOLA 24512393094049740479625; 07542; 7325COLIN MEYER;	$20.00		6,999.10
04/17/2023	Expenditure		No	Vannoy's Tires	VANNOYS TIRES PENSACOLA 24247603104300754408071; 05532; 3804PATRICK STEWART;	$127.53		7,126.63
04/17/2023	Expenditure		No	Sam's Club	SAMSCLUB #8119 PENSACOLA 24226383105091007229173; 05300; 9164CHARLES BARE;	$29.28		7,155.91
04/17/2023	Expenditure		No	Autozone	AUTOZONE #0205 PENSACOLA 24137463032001384564130; 05533; 7325COLIN MEYER;	$236.49		7,392.40
04/21/2023	Expenditure		No	Sam's Club	SAMS CLUB #8119 PENSACOLA 24445003111400197864700; 05542; 9164CHARLES BARE;	$37.00		7,429.40
05/15/2023	Expenditure		No	Pensacola Bay Area Chamber	Tire inflation for dodge truck CSC SERVICEWORK PENSACOLA 24055233133400755000141; 05814; 5857JESSIE HEDRICK;	$2.00		7,431.40
05/30/2023	Expenditure		No	Autozone	Battery for ATV	$208.15		7,639.55
06/01/2023	Expenditure		No	Pensacola Bay Area Chamber	tire inflation for Dodge Truck CSC SERVICEWORK PENSACOLA 24055233152400664000071; 05814; 7073JAMES TULLIUS;	$2.00		7,641.55

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
06/06/2023	Expenditure		No		AIR QUICK OF FLORIDA PENSACOLA 24055233157400070061464; 05814; 7073JAMES TULLIUS;	$1.60		7,643.15
06/12/2023	Expenditure		No	Office Depot	Copies for Gallery Night event ODP BUS SOL LLC # 1002 800-463-3 24137463160100505760983; 05965; 9164CHARLES BARE;	$33.86		7,677.01
07/03/2023	Expenditure		No	Walmart	Electric Tape, Electrical Connector and Trailer cable WM SUPERCENTER #1224 PENSACOLA 24445003183400236725428; 05411; 9164CHARLES BARE;	$13.64		7,690.65
07/03/2023	Expenditure		No		Tire Inflation for Dodge Truck CSC SERVICEWORK PENSACOLA 24055233184400536000137; 05814; 7073JAMES TULLIUS;	$2.00		7,692.65
07/13/2023	Expenditure		No	Pensacola Bay Area Chamber	Adding air to Dodge Tire CSC SERVICEWORK PENSACOLA 24055233194400394000060; 05814; 7073JAMES TULLIUS;	$2.00		7,694.65
07/17/2023	Expenditure		No	Pensacola Bay Area Chamber	Adding air to Dodge Tire CSC SERVICEWORK PENSACOLA 24055233198400530000095; 05814; 7073JAMES TULLIUS;	$2.00		7,696.65
07/17/2023	Expenditure		No		Adding air to Dodge Tire AIR QUICK OF FLORIDA PENSACOLA 24055233196400079046535; 05814; 7073JAMES TULLIUS;	$1.60		7,698.25
07/18/2023	Expenditure		No	Pensacola Bay Area Chamber	Tire inflation for Dodge Truck CSC SERVICEWORK PENSACOLA 24055233199400661000095; 05814; 7073JAMES TULLIUS;	$2.00		7,700.25
07/20/2023	Bill	249023	No	Firestone	Flat Repair for Dodge Truck and vehicle inspection	$41.33		7,741.58
08/07/2023	Expenditure		No	Walmart	Windshield wipers for Chevy Truck 24445003217400222176792; 05411; 9164CHARLES BARE;	$15.34		7,756.92
08/18/2023	Expenditure		No	Walmart	Oil Change 24226383230091000166503; 05411; 7263MATTHEW NEWBERRY;	$42.71		7,799.63
08/18/2023	Expenditure		No	Walmart	oil change 24226383230091005306328; 05411; 7263MATTHEW NEWBERRY;	$54.18		7,853.81
Total for Repair & Maintenance						**$8,100.81**	**$247.00**	
Supplies & Materials								
10/01/2022	Journal Entry		Yes		to reconcile CC after QBO conversion		$297.32	-297.32
10/13/2022	Check	50828	No	Supreme Paper Supplies LLC		$440.60		143.28
11/09/2022	Check	50834	No	Supreme Paper Supplies LLC	DDA CHECK 0000050834	$485.25		628.53
11/23/2022	Check	50840	No	Supreme Paper Supplies LLC	DDA CHECK 0000050840	$407.70		1,036.23
12/23/2022	Expenditure		No	Hogentogler	Brecknell ES-99 Crane Scale	$210.93		1,247.16
12/29/2022	Check	50847	No	Supreme Paper Supplies LLC	DDA CHECK 0000050847	$485.25		1,732.41
01/11/2023	Check	50855	No	Supreme Paper Supplies LLC	DDA CHECK 0000050855	$407.70		2,140.11
01/13/2023	Expenditure		No	Innerarity Hardware	INNERARITY HARDWARE PENSACOLA 24755423012670120035412; 05251; 3804PATRICK STEWART;	$35.66		2,175.77
02/15/2023	Check	50866	No	Supreme Paper Supplies LLC	DDA CHECK 0000050866	$407.70		2,583.47
03/01/2023	Bill	956228	No	Supreme Paper Supplies LLC		$511.10		3,094.57
03/06/2023	Bill	957257	No	Supreme Paper Supplies LLC	Supplies	$511.10		3,605.67
03/21/2023	Bill	958948	No	Supreme Paper Supplies LLC	Canliners and Jumbo Tissue	$485.72		4,091.39
03/26/2023	Bill	959328	No	Supreme Paper Supplies LLC	Latex Gloves	$63.58		4,154.97
04/11/2023	Expenditure	960695	No	Supreme Paper Supplies LLC	Canliners 100	$280.49		4,435.46
04/25/2023	Bill	962601	No	Supreme Paper Supplies LLC	Black Canliners	$320.56		4,756.02
04/25/2023	Bill	962601	No	Supreme Paper Supplies LLC	Pink Lotion Soap	$48.65		4,804.67
05/15/2023	Expenditure	964689	No	Supreme Paper Supplies LLC	Canliners	$400.70		5,205.37
06/07/2023	Bill	966511	No	Supreme Paper Supplies LLC	Black Canliners	$372.90		5,578.27
06/08/2023	Expenditure		No	Walmart	Hose and Sprayer for Jetty Bucket cleaning. WM SUPERCENTER #3785 PENSACOLA 24445003159400204226367; 05411; 9164CHARLES BARE;	$56.82		5,635.09
06/08/2023	Expenditure		No	Amazon	Cargo Nets for Trailers. AMZN Mktp US*4H2Y22US3 Amzn.com/ 24692163158103504844128; 05942; 3804PATRICK STEWART;	$77.38		5,712.47
06/14/2023	Bill	968262	No	Supreme Paper Supplies LLC	Black Canliners	$372.90		6,085.37
06/15/2023	Expenditure		No	Walmart	Wasp Spray and Two bottled waters WAL-MART #1605 PENSACOLA 24455013165141008650547; 05411; 7073JAMES TULLIUS;	$9.19		6,094.56
06/16/2023	Expenditure		No	Amazon	Prize wheel for events. AMZN Mktp US*2Q3769OR3 Amzn.com/ 24692163166109947682116; 05942; 9164CHARLES BARE;	$53.74		6,148.30
06/29/2023	Bill	969842	No	Supreme Paper Supplies LLC	10 boxes black can liners 1.5mil	$372.90		6,521.20
06/30/2023	Expenditure		No	Walmart	WM SUPERCENTER #3785 PENSACOLA 24445003181400211976741; 05411; 9164CHARLES BARE;	$3.67		6,524.87
07/11/2023	Bill	971138	No	Supreme Paper Supplies LLC	10 boxes 2MIL Canliners	$433.60		6,958.47
07/11/2023	Bill	971138	No	Supreme Paper Supplies LLC	10 boxes large latex gloves	$45.17		7,003.64
07/14/2023	Expenditure		No	Walmart	Cleaning supplies for bathrooms on parks route WM SUPERCENTER #3785 PENSACOLA 24445003195400244618538; 05411; 9164CHARLES BARE;	$62.01		7,065.65
07/27/2023	Expenditure		No	Walmart	WAL-MART #1224 PENSACOLA 24455013207141001719091; 05411; 9164CHARLES BARE;	$16.08		7,081.73
08/03/2023	Expenditure		No	Walmart	Water for Services Crew 4X40 pack receipt lost 24226383215400006432661; 05411; 7263MATTHEW NEWBERRY;	$21.44		7,103.17
08/15/2023	Bill	974025	No	Supreme Paper Supplies LLC	Black Can Liners 10 x (Box of 100)	$433.60		7,536.77
08/15/2023	Bill	974025	No	Supreme Paper Supplies LLC	Large Latex Gloves 10 boxes	$45.17		7,581.94
09/05/2023	Bill	977289	No	Supreme Paper Supplies LLC	Latex Gloves - 10 boxes/100	$45.17		7,627.11
09/07/2023	Expenditure		No	Walmart	Duct Tape to tape tail light back on. WAL-MART #1224 PENSACOLA	$8.11		7,635.22

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
					2445501324914100166866O; 05411; 7263MATTHEW NEWBERRY;			
09/11/2023	Expenditure		No	Garbo Grabber	500 Grabbers & 100 Trash Baggers GARBO GRABBER LLC GARBOGRAB 24492163251000025108348; 05734; 9164CHARLES BARE;	$8,001.85		15,637.07
09/15/2023	Expenditure		No	Amazon	Gate Openers for 300 W Leonard AMZN Mktp US*TX7714LH2 Amzn.com/ 24692163257108087975124; 05942; 9164CHARLES BARE;	$77.56		15,714.63
09/18/2023	Expenditure		No	Walmart	WM SUPERCENTER #3785 PENSACOLA 24445003259400210036171; 05411; 9164CHARLES BARE;	$26.88		15,741.51
09/27/2023	Expenditure		No	Walmart	water WAL-MART #4357 PENSACOLA 2422638327009100558413l; 05411; 7263MATTHEW NEWBERRY;	$21.44		15,762.95
09/29/2023	Bill	980109	No	Supreme Paper Supplies LLC	10 boxes of Black Canliners	$433.60		16,196.55
09/29/2023	Bill	980109	No	Supreme Paper Supplies LLC	Case of Large Latex Gloves	$45.17		16,241.72
09/30/2023	Journal Entry		Yes		to expense remaining inventory; In FY23 BOD decided to not to continue selling merchandise	$4,035.69		20,277.41
Total for Supplies & Materials						**$20,574.73**	**$297.32**	
Travel Expense								
05/04/2023	Expenditure		No	Sunbiz	Prepaid Tolls for Van. SUNPASS*ACC118475853 888-865-5 24431063123083365810378; 04784; 9164CHARLES BARE;	$12.00		12.00
05/05/2023	Expenditure		No	Sunbiz	Prepaid Tolls for Van. SUNPASS*ACC118475853 888-865-5 24431063124083365964901; 04784; 9164CHARLES BARE;	$10.00		22.00
Total for Travel Expense						**$22.00**		
Uniform Expense								
10/27/2022	Expenditure		No	4Imprint	14 Blue Employee Shirts	$333.73		333.73
11/18/2022	Expenditure		No	4Imprint	Blue Employee Shirts	$317.84		651.57
12/15/2022	Expenditure		No	4Imprint	Blue Employee Shirts	$432.75		1,084.32
01/31/2023	Expenditure		No	4Imprint	Blue Employee Shirts	$203.74		1,288.06
Total for Uniform Expense						**$1,288.06**		
Utilities Expense								
10/25/2022	Check	DM	No	Cox Communications		$65.54		65.54
11/25/2022	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 112522	$60.99		126.53
12/27/2022	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 122722	$60.99		187.52
01/25/2023	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 012523	$60.99		248.51
02/27/2023	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 022723	$60.99		309.50
03/20/2023	Bill	007080	No	YourTEK Professionals	VOIP Telephone	$75.35		384.85
03/24/2023	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 032423	$60.99		445.84
04/25/2023	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 042523	$60.99		506.83
05/22/2023	Expenditure		No	Cox Communications	Cox Communications High Speed Internet at previous location	$60.99		567.82
07/20/2023	Expenditure		No	Cox Communications	BANK DRAFT COX COMM PEN 072023	$121.98		689.80
08/04/2023	Bill		No	Cox Communications	Cox Monthly Bill for August	$60.99		750.79
09/04/2023	Bill		No	Cox Communications	Cox Monthly Bill for September	$60.99		811.78
Total for Utilities Expense						**$811.78**		
Volunteer Expenses								
01/17/2023	Expenditure		No	4Imprint	Green Volunteer Shirts; 165 units @ $6.29 per unit	$1,038.49		1,038.49
Total for Volunteer Expenses						**$1,038.49**		
Waste Disposal Expenses								
12/01/2022	Expenditure		No	Waste Management	INTERNET WASTE MANAGEMENT 120122	$2,854.99		2,854.99
12/02/2022	Check	50839	No	Escambia County Waste Services (vendor)	DDA CHECK 0000050839	$472.60		3,327.59
12/30/2022	Check	50850	No	Escambia County Waste Services (vendor)	DDA CHECK 0000050850	$48.66		3,376.25
01/11/2023	Check	2024	No	Waste Management	DDA CHECK 0000002024	$883.86		4,260.11
01/12/2023	Check	2023	No	Waste Management	DDA CHECK 0000002023	$45.73		4,305.84
02/02/2023	Check	50859	No	Escambia County Waste Services (vendor)	DDA CHECK 0000050859	$38.60		4,344.44
02/09/2023	Expenditure		No	Waste Management	INTERNET WASTE MANAGEMENT 020923	$1,111.86		5,456.30
02/20/2023	Check	50867	No	Escambia County Waste Services (vendor)	DDA CHECK 0000050867	$47.54		5,503.84
03/01/2023	Bill	Feb STMT	No	Escambia County Waste Services (vendor)	Account No #456	$186.97		5,690.81
03/15/2023	Expenditure	8408662-2643-3	No	Waste Management	Dumpster	$883.86		6,574.67
04/01/2023	Expenditure	8410643-2643-9	No	Waste Management	dumpster rental	$883.86		7,458.53
04/11/2023	Expenditure		No	Escambia County Waste Services (vendor)	March Waste Disposal Fees	$156.92		7,615.45
05/17/2023	Expenditure		No	Waste Management	INTERNET WASTE MANAGEMENT 051723	$1,221.86		8,837.31
05/24/2023	Bill	8414951-2643-2	No	Waste Management	June Bill for Waste Management dumpster	$116.57		8,953.88
05/26/2023	Check	50885	No	Escambia County Waste Services (vendor)	DDA CHECK 0000050885	$96.40		9,050.28
06/15/2023	Expenditure		No	Escambia County Waste Services (vendor)	May Waste Disposal Fee	$227.29		9,277.57

Keep Pensacola Beautiful, Inc.

General Ledger

October 2022 - September 2023

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	DEBIT	CREDIT	BALANCE
06/24/2023	Bill		No	Waste Management	July Bill for Waste Management dumpster	$443.55		9,721.12
06/30/2023	Bill		No	Escambia County Waste Services (vendor)	June Landfill Charges	$209.24		9,930.36
07/31/2023	Bill		No	Escambia County Waste Services (vendor)	Perdido Landfill Public Ramp	$217.93		10,148.29
08/24/2023	Bill	8424096-2643-4	No	Waste Management	Dumpster Rental September 2023	$897.36		11,045.65
08/24/2023	Bill	8426113-2643-5	No	Waste Management	Dumpster Rental October 2023	$904.96		11,950.61
08/25/2023	Bill	8420150-2643-3	No	Waste Management	Dumpster Rental	$666.86		12,617.47
08/31/2023	Bill		No	Escambia County Waste Services (vendor)	Perdido Landfill Charges for August 2023	$52.27		12,669.74
09/30/2023	Bill		No	Escambia County Waste Services (vendor)	Perdido Landfill bill September 2023	$35.90		12,705.64
09/30/2023	Journal Entry		Yes		to expense deposit; transaction was prior to 2019	$750.00		13,455.64
Total for Waste Disposal Expenses						**$13,455.64**		
Gain/ Loss on Asset Sale								
11/25/2022	Journal Entry	Trade in Toyota	Yes		to record loss on disposal of 2008 Toyota Tundra	$5,383.93		-5,383.93
09/18/2023	Journal Entry	2020 Chevy Purchase	Yes		Trade in Value of 2014 Chevy (fully depreciated). Purchase of 2020 Chevrolet Silverado, KPB portion. Impact 100 paid the remainder.		$4,889.50	-494.43
Total for Gain/ Loss on Asset Sale						**$5,383.93**	**$4,889.50**	
Gain/ Loss on Investments								
03/25/2023	Journal Entry		Yes		Loss on investment per statement	$795.13		-795.13
Total for Gain/ Loss on Investments						**$795.13**		
Interest Income								
12/30/2022	Deposit		No	Hancock Whitney Bank	INT EARNED		$0.03	0.03
03/31/2023	Deposit		No	Hancock Whitney Bank	INT EARNED		$0.03	0.06
06/30/2023	Deposit		No	Hancock Whitney Bank	INT EARNED		$0.03	0.09
09/29/2023	Deposit		No		INT EARNED		$0.03	0.12
Total for Interest Income							**$0.12**	
Other Income								
01/03/2023	Credit Card Credit		No	The First Credit Card	SPEND AND GET STMT CREDIT JABOYC1 3003134730; 05999; 3796SIGRID SOLGARD;		$25.00	25.00
Total for Other Income							**$25.00**	
Refunds								
11/23/2022	Credit Card Credit		No	Samsara	Refunded August 2022 purchase		$1,137.24	1,137.24
05/17/2023	Credit Card Credit		No	Intuit	Refund of annual fee for desktop version of Quickbooks		$799.00	1,936.24
05/24/2023	Credit Card Credit		No	WebFlow Software	Refund of unnecessary group management WEBFLOW.COM HTTPSWEBFL 24492163144000007706052; 07372; 9164CHARLES BARE;		$28.00	1,964.24
Total for Refunds							**$1,964.24**	
Not Specified								
11/28/2022	Payment		No	Impact 100		$0.00		0.00
08/31/2023	Payment		No	The Beacon		$0.00		0.00
Total for Not Specified						**$0.00**		

Our Corner, Inc.

Statement of Financial Position

As of September 30, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10000 Petty Cash	539.00
10100 Hancock 4118 - Operating	16,793.50
10120 Hancock 4134 - Savings	1,521.88
10140 Hancock 6603 - Endowment	1,050.31
10150 Hancock 7098 - Building Fund	5,224.22
Total Bank Accounts	**$25,128.91**
Accounts Receivable	
11000 Accounts Receivable	32,969.00
Total Accounts Receivable	**$32,969.00**
Total Current Assets	**$58,097.91**
Fixed Assets	
14100 Trailers	4,086.00
14200 Office Equipment	2,257.49
14300 Vehicles	38,364.50
14500 Tools & Equipment	26,367.67
14600 Accumulated Depreciation	
14010 Accum Dpcn - Tools & Equip (deleted)	-13,012.86
14110 Accum Dpcn - Trailers (deleted)	-4,086.00
14210 Accum Dpcn - Office Equipment (deleted)	-902.50
14310 Accum Dpcn - Vehicles (deleted)	-29,658.00
Total 14600 Accumulated Depreciation	**-47,659.36**
Total Fixed Assets	**$23,416.30**
Other Assets	
12000 Prepaid Expenses	1,350.00
12100 Prepaid Insurance	2,466.15
12200 Prepaid Software	7,916.66
15000 Landfill Escrow	750.00
15100 Inventory - Online Store	1,329.97
15200 Inventory - Sustain a Beer (deleted)	936.96
16000 Investment - Annuity	13,852.27
Total Other Assets	**$28,602.01**
TOTAL ASSETS	**$110,116.22**

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
22001 The First - Credit Card (deleted)	8,759.86
Total Credit Cards	**$8,759.86**
Other Current Liabilities	
20200 Payroll Tax Payable	182.34
Total Other Current Liabilities	**$182.34**
Total Current Liabilities	**$8,942.20**
Total Liabilities	**$8,942.20**
Equity	
32000 *Unrestricted Net Assets	149,701.19
Net Revenue	-48,527.17
Total Equity	**$101,174.02**
TOTAL LIABILITIES AND EQUITY	**$110,116.22**

Our Corner, Inc.

Statement of Activity by Class

October 2021 - September 2022

	TOTAL
Revenue	
40000 Memberships	1,599.71
41000 Fundraising Event Revenue	
40040 Sustain a Beer (deleted)	87.00
40050 Sweethearts and Succulents	682.47
41010 Communi-Tee Cup Sponsorships	2,891.77
41020 Communi-Tee Cup Revenue	1,608.07
41030 Pieces Adrift Sponsorships	3,385.20
41040 Pieces Adrift Revenue	4,871.72
40031 Pieces Adrift Ticket Sales (deleted)	890.00
Total 41040 Pieces Adrift Revenue	**5,761.72**
Total 41000 Fundraising Event Revenue	**14,416.23**
42000 Grants	
42010 FDOT	-9.00
42040 Arbor Day	5,000.00
Total 42000 Grants	**4,991.00**
43000 Donations	
43010 Board of Directors Donations	600.00
43030 Foundation Donations	4,473.33
43040 Individual Donations	7,859.05
43050 Business Donations	6,656.44
43070 Indv Donation - Giving Tuesday	1,345.19
Total 43000 Donations	**20,934.01**
44000 Sponsorships	17,000.00
44020 GAC	600.00
44060 International Coastal Cleanup	1,385.20
Total 44000 Sponsorships	**18,985.20**
45000 Store Merchandise	210.00
41010 Merchandise Sales (deleted)	1,036.45
41110 Sustain A Beer Sales	80.00
Total 45000 Store Merchandise	**1,326.45**
46000 Programs	
46002 Esc Co Parks & Rec Contract	217,259.33
46004 Escambia County Allocation	36,223.01
46006 Clean Team	16,466.79
46008 City of PNS Sanitation Services	14,310.76
46010 Adopt a Spot	297.97
46012 CS Registration	464.73
46060 KPB Youth Advisory Council	27.84
46070 UWF Historic Trust	19,075.30

	TOTAL
46090 Sustain A Beer	25.00
Total 46000 Programs	**304,150.73**
47000 Management & General (deleted)	
47010 Refunds (deleted)	-158.10
Total 47000 Management & General (deleted)	**-158.10**
Total Revenue	**$366,245.23**
GROSS PROFIT	**$366,245.23**
Expenditures	
50000 Payroll Expenses	0.00
50010 Management Wages	53,000.00
50020 Staff Wages	187,102.43
50050 Payroll Taxes	19,775.91
50060 Payroll Processing Fees	2,403.86
Total 50000 Payroll Expenses	**262,282.20**
51000 Advertisting & Marketing	
51010 Adv & Marketing - KPB Stickers	324.66
51040 Adv & Marketing - Social Media	88.02
51070 Adv & Marketing - Brand on Us	22.34
51090 Adv & Marketing - Other	736.18
Total 51000 Advertisting & Marketing	**1,171.20**
51002 Job Advertising	162.22
51500 Dues & Subscriptions	241.00
51510 Dues - Organization Memberships (deleted)	815.34
51520 Dues - Software Subscriptions (deleted)	2,237.32
Total 51500 Dues & Subscriptions	**3,293.66**
51600 Bank Fees	
51610 Fees - Bank Fees (deleted)	256.50
Total 51600 Bank Fees	**256.50**
51620 Payment Processing Fees	139.80
51700 Fundraising	94.23
51730 Fundraising - Food/Drinks	1,462.50
51760 Fundraising - Supplies	741.48
51770 Fundraising - Venue Rental	3,476.00
Total 51700 Fundraising	**5,774.21**
51750 Software Expense	14,628.33
52000 License & Registration	370.63
52100 Office Expense	
52120 Office - Postage	747.36
52190 Office - Other	312.00
Total 52100 Office Expense	**1,059.36**
52110 Office Supplies	1,727.48
52200 Printing Expense	
52210 Printing - GAC	271.25
52240 Printing - Events	1,126.79
Total 52200 Printing Expense	**1,398.04**
52310 Accounting Expense	3,575.00

	TOTAL
52320 IT & Software Expense	5,854.62
52400 Rent Expense	
52410 Rent - Office	21,121.30
52420 Rent - Lot	903.20
52430 Rent - Other	2,368.73
Total 52400 Rent Expense	**24,393.23**
52600 Training & Education	631.32
52700 Travel Expense	
52730 Travel - Hotel & Lodging	123.17
Total 52700 Travel Expense	**123.17**
52760 Parking Fees	15.59
52800 Utilities Expense	
52830 Utilities - Office	392.55
52840 Utilities - Internet	779.88
52890 Utilities - Other	5,470.61
Total 52800 Utilities Expense	**6,643.04**
53000 Other Expenses	
53020 Other - Uniforms	610.03
53030 Other - Food/Drinks	27.65
53045 Other - Loss on Asset Disposal	11,998.20
Total 53000 Other Expenses	**12,635.88**
53050 Employee Appreciation	340.09
54000 Event Expenses	1,335.77
54004 Event - Food & Beverages	-42.00
54006 Event - Other Direct Expenses	3,818.10
60310 Event - Food/Drinks (deleted)	831.26
60390 Event - Other (deleted)	50.00
Total 54000 Event Expenses	**5,993.13**
60000 Auto Expenses - Fuel	
60010 Auto - Fuel - Truck	10,654.14
60011 Auto - Fuel - ATV	22.44
60012 Auto - Fuel - Equipment	78.21
60030 Auto - License/Reg	220.91
60041 Auto - Repair/Maint - Trailers	76.19
60042 Auto - Repair/Maint - Trucks	6,135.62
60050 Auto - Vehicle Tracking	2,843.10
60090 Auto - Other	208.39
Total 60000 Auto Expenses - Fuel	**20,239.00**
60040 Repair & Maintenance	211.89
60045 Insurance	-1,277.47
51810 Ins - Auto & UTV	493.24
51820 Ins - Property (including bldg)	21.00
51830 Ins - General Liability	3,818.23
51840 Ins - Directors & Officers	2,809.60
51850 Ins - Volunteer Liability	1,133.50
51860 Ins - Workers Compensation	12,240.20
Total 60045 Insurance	**19,238.30**

	TOTAL
60100 Cemetery Expenses	
60110 Cemetery - Equipment/Supplies	914.91
60120 Cemetery - Mt Zion Lighting	862.29
Total 60100 Cemetery Expenses	**1,777.20**
60200 Equipment Expenses	
60210 Equipment - Crew Equipment	435.00
60220 Equipment - Equipment Rental	1,788.00
Total 60200 Equipment Expenses	**2,223.00**
60500 Park Route Expenses	
60510 Park Route - Supplies	5,781.18
Total 60500 Park Route Expenses	**5,781.18**
60600 Waste Disposal Expenses	
60610 Escambia County Solid Waste	2,102.27
60620 Waste Management	3,360.26
Total 60600 Waste Disposal Expenses	**5,462.53**
60700 Adopt a Spot Expense	1,697.60
60800 Depreciation Expense	
51410 Depreciation - Tools & Equip (deleted)	3,767.00
51430 Depreciation - Office Equipment (deleted)	451.00
51440 Depreciation - Vehicles (deleted)	967.00
Total 60800 Depreciation Expense	**5,185.00**
60900 Other Program Expenses	
60910 Other Program - Volunteer	177.27
60940 Other Program - General Supply	6.79
60990 Other Program - Misc Expenses	343.76
Total 60900 Other Program Expenses	**527.82**
Total Expenditures	**$414,812.22**
NET OPERATING REVENUE	**$ -48,566.99**
Other Revenue	
61002 Interest Income	0.12
61004 Other Income	39.70
Total Other Revenue	**$39.82**
NET OTHER REVENUE	**$39.82**
NET REVENUE	**$ -48,527.17**