

Application Form

Organization Information

Brief Project Descriptor

Please briefly describe this organization's request.

If you have previously applied for a Small Purchase and would like your previous request copied over to update and submit for consideration in Round Two, please contact Rose Cervantes. Due to the current inflationary environment, you will need to obtain new bids/estimates for your proposed purchases regardless of a prior submission. The new request amount must also fit within the maximum request amounts for Round Two.

If you would like to complete this application in Word first and copy your answers over later, use the following link: [Download Application](#)

The evaluation rubric that will be used to score your request can be downloaded [here](#).

Please pay attention to character limits while working on your draft. These limits include spaces.

Organization Name*

Family Resources, Inc.

Proposal Name*

Please choose a short name to identify this project within the grant portal:

Street Outreach Van

EIN*

23-7146873

Incorporation Year*

What year did your organization incorporate? This will be the year listed on your determination letter from the Internal Revenue Service.

1970

Organizational Mission Statement*

What is your organization's mission statement? This should be no longer than one or two sentences.

We inspire well-being and success in the lives of vulnerable children, youth, and families through responsive quality programs and safe places.

Unique Entity ID (SAM)

Please provide your organization's Unique Entity ID number. This is a specific number used by the federal government to identify your organization. **This is different from a DUNS number, which the federal government no longer uses.**

If you do not have a Unique Entity ID number, you can create an account on SAM.gov and apply for one here (it is free and may take 3-4 days for approval): <https://sam.gov/content/home>

This field is optional as to not stop a qualifying organization from applying. **However**, a Unique Entity ID number will be required if your organization is approved for a grant. Your organization should apply for a number now if it does not yet have one.

Character Limit: 12

YMY9CT4TLJN5

Annual Operating Budget Size*

Please provide the amount of your annual operating budget, (expenditures only) for your entire organization.

\$8,824,962.00

Parent Non-Profit/Subsidiaries*

If your organization has a parent non-profit that has multiple subsidiaries, will multiple subsidiaries be applying in this process?

Example

Better Tomorrow is the parent non-profit of three organizations. Two of those organizations want to apply in this process. Both would select "Yes" on this question.

No

Amount Requested (Annual Operating Budget > \$500,000)

Amount Requested (Annual Operating Budget > \$500,000)*

Because your annual operating budget is over \$500,000, the maximum grant request for your organization is \$150,000.

\$50,000.00

Request Specifics

Priority Areas*

For Round 2 of this funding process, the ARPA Nonprofit Capital Project Fund is prioritizing organizations that offer programming, and whose capital purchase is related to, the following areas:

- Individuals with Disabilities
- Food Security
- Specialized Healthcare
 - Mental Health
 - Dental Care
 - Substance Use Disorders
- Housing

Not offering programming in these areas does not disqualify you from applying. However, this prioritization will result in 10 bonus points being awarded to eligible requests when scored.

Does your organization and its proposed capital purchase fit into one of these areas?

Yes

Organization Programmatic Background*

Please describe the programming your organization offers to the community and the length of time it has been doing so. What does your organization **do** and **how long** has it been doing it?

If you have indicated above that your programming and proposed purchase fit into the priority areas for this funding round, please be sure to describe the relevant programming.

Our Safe Connections program serves runaway, homeless, and unaccompanied youth and young adults in Pinellas County, ages 21 and younger, through street outreach and our resource center, which is currently open five days a week, as well as a 2-bedroom home for dedicated housing for up to four young adults. This program provides a safe space where young people can garner access to basic needs/survival aid such as such as food, hygiene items, showers and clothing and charging stations for their phones. Our trained staff meet the young people where they are and learn more about their stories and how we can assist them on a path of safety and self-sufficiency. We provide skills training and computer & internet access for academics and employment searches. We also provide transportation assistance to include bus passes, skateboards, bicycles and an agency van when available. Once rapport and trust is developed, our staff we are better able to provide longer term care management through the development of individualized case management services, which includes assessments, referrals, and linkage to community providers who can provide additional services to best meet each youth's needs.

Community Need*

Please describe the community need that exists for your programming. If you are able to cite quantitative, local data, that will strengthen your proposal.

According to the National Alliance to End Homelessness, on a single night in 2020 there were over 27,000 homeless individuals living in Florida, with 2,226 of those individuals living in the St. Petersburg, Clearwater, and Largo area. Additionally, fifty percent (50%) of homeless youth are unsheltered, sleeping outside, in a car, or someplace not meant for human habitation. The Alliance estimates that over the course of a year, approximately 550,000 unaccompanied youth and young adults up to age 24 experience a homelessness episode of longer than one week. More than half are under the age of 18. We often get so focused on the adult homeless population that we forget the acutely homeless youth of today will become tomorrow's chronic homeless adults if we do not do more to divert the young people in this pipeline. Family Resources addresses the need for safe housing and support for homeless youth by providing them a safe place to stay while connecting them with community resources and support.

Negative Economic Impact on Organization*

The following question is the keystone of a strong application in this process. If your organization cannot demonstrate a negative economic impact from the pandemic, your application will not qualify for committee review. If you are uncertain about what constitutes negative economic impact or how to demonstrate it, please contact PCF staff for technical assistance.

Describe your organization's negative economic impact arising from the COVID-19 pandemic. Examples could include:

- Inflationary pressures
- A reduction in revenue since the onset of the pandemic
- An increase in pandemic-related revenue that is restricted, or otherwise does not permit the purchase of capital assets
- The use of reserves for pandemic-related unbudgeted expenses
- Allocation of resources to meet a pandemic-related increase in demand for services, which results in a lack of resources to purchase capital assets
- A need for additional capital assets to adapt operations to accommodate health and safety guidelines by the CDC

You have the option to upload supporting documentation regarding negative economic impact. However, please limit your upload to no more than five pages.

Family Resources experienced negative economic impact arising from the COVID-19 pandemic through reduction in revenue since the onset of the pandemic. In FY 21-22, after exhausting all previous pandemic support, our agency's revenue was \$276,127 below budget. Our Safe Connections program operates 100% from federal funding, which only pays for staff salaries and minimal client aid expense. With a reduction in revenue, purchasing an additional vehicle is not possible. However, this program has seen a drastic increase in need since the onset of the COVID-19 pandemic, with numbers increasing by more than 75% since 2020.

Proposal Description*

The American Rescue Plan Act requires a request that is reasonable and proportional to the level of economic impact your organization experienced. This means the request you describe below should not be greater than the economic harm your organization has suffered.

Please describe your purchase proposal and address the following:

- What will you be purchasing with these funds?
- What is the estimated lifespan of the purchase/improvement?
- How does it address the negative economic harm you described in the previous question?

We will be purchasing a new van for our Safe Connections program, which would allow our team to double their street outreach efforts and increase the number of homeless and runaway youth served throughout Pinellas County.

Estimated lifespan of the purchase is a minimum of five years with potential for ten years.

This purchase addresses the negative economic harm previously described by providing full funding for additional transportation for our street outreach team, which is not covered by the current federal program funding.

Guiding Principles - Client Impact*

The American Rescue Plan Act, which provides the funding for this grant program, aims to ensure an equitable recovery from the COVID-19 pandemic. According to federal guidance, the term “equity” is defined as:

The consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment, such as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color; members of religious minorities; lesbian, gay, bisexual, transgender, and queer (LGBTQ+) persons; persons with disabilities; persons who live in rural areas; and persons otherwise adversely affected by persistent poverty or inequality.

One of the guiding principles of this fund is that it will apply a lens of equity to ensure the needs of specified priority populations are met.

Will this purchase benefit the community members defined above that have experienced disproportionate negative impacts from the COVID-19 pandemic? If so, how?

This purchase will directly benefit the community members defined above that have experienced disproportionate negative impacts from the COVID-19 pandemic through increasing access to services for homeless, runaway, and housing insecure youth. In the last 6 months, our Safe Connections program has provided services to more than 150 homeless and housing insecure youth, ages 16-21, in Pinellas County. Of those youth served, 57% were Black or Asian American and 20% identified as LGBTQ+.

Number Served*

How many people will directly benefit from this capital purchase annually?

75

Unduplicated vs. Duplicated*

Is the number indicated above duplicated or unduplicated?

Duplicated: A client is counted each time they access services

Unduplicated: A client is counted once, regardless of the number of times they access services

Example: ABC Food Bank operates two mobile food pantries, one in Clearwater and one in St. Petersburg. Taylor, a Pinellas County resident, goes to both food pantries. If ABC Food Bank counts Taylor's visit TWICE, it is **duplicated**. If ABC Food Bank counts Taylor's visit ONCE, it is **unduplicated**.

Unduplicated

Other (Explanation Required)

If you selected "Other" in the previous question, please explain how your organization determined the number of clients that will benefit from the proposed capital purchase.

We anticipate being able to serve an additional 75 youth with the purchase of a second van for our Safe Connections street outreach program.

Geographic Impact & Priority Populations

The ARPA Nonprofit Capital Project Fund seeks to offset the negative economic impact Pinellas nonprofits faced due to the COVID-19 pandemic. Organizations who serve disproportionately impacted communities will be considered as serving a priority population. There are several ways to determine if your clients were disproportionately impacted.

Examples of disproportionately impacted communities include those who:

- Live in a Qualified Census Tract (QCTs)
 - Defined by U.S. Department of Housing and Urban Development (HUD)
 - U.S. Treasury guidance prioritizes use of ARPA funds within QCTs
 - To assess if your organization serves or is headquartered in a QCT, use the following link: https://www.huduser.gov/portal/sadda/sadda_qct.html
In the top right-hand corner, choose the state of Florida and Pinellas County. Then on the left-hand side of the screen, click the box next to "Color QCT Qualified Tracts." The QCT zones are denoted in purple. You can also map your address by adding it into the address box at the top to see if your location is inside the zones.
- Low- and moderate-income household and communities
- Households that qualify for federal assistance programs, such as SNAP and TANF
- Historically marginalized communities (BIPOC communities, persons with disabilities, LGBTQ+, religious minorities, and other communities that fit in the Equity definition provided on the ARPA website and application)

Benefits and Geography of Purchase*

Please describe the following:

1. The communities/clients that will benefit from this capital purchase, and whether they were disproportionately impacted by the pandemic according to the examples above.
2. The geographic areas in which this capital purchase will be put into use. Be as specific as possible.

1. All homeless, runaway and housing insecure youth ages 21 and younger, located within Pinellas County, will benefit from this capital purchase. Many of the areas our program staff provide outreach services in are defined as a Qualified Census Tract (QCT). Additionally, the youth served by the Safe Connections street outreach program serves low- and moderate- income communities and all youth we serve qualify for federal assistance programs, as our staff work with the youth to ensure they are receiving SNAP benefits and other assistance that would help meet their basic needs. Almost half of the youth served in the last FY were part of marginalized communities (48% BIPOC, 17% LGBTQ+).

2. Our team will use this van to travel more North in Pinellas County (Largo, Belleair, and Highland), as our current van operates closer to our main drop-in center located in St. Petersburg. We have set up a second drop-in center on our Clearwater campus in preparation for expansion of services into this area.

Headquarters Location*

Please provide your organization's headquarters address as it appears on your Sunbiz account. To check your Sunbiz registration, you may search here: <https://dos.myflorida.com/sunbiz/search/>

5180 62nd Avenue North Pinellas Park, FL 33781

QCT Determination - Headquarters*

Is this organization headquartered in a QCT?

Further determination required

Community Connection

PCF understands the value of authentic and diverse representation in philanthropy and in Pinellas County. To this end, we ask demographic and representation questions to gauge the human impact your organization has on the communities you serve.

PCF has generalized the demographic data questions more than it has in other processes because of the public nature of this process. PCF understands that identity disclosure can be a sensitive matter and wants to respect your organization's board and staff. If your organization feels comfortable sharing more detailed demographic information, it may do so in the "Community Representation and Connection" section.

Community Representation and Connection*

Describe how your organization is representative of, or has authentic connections to, the community your proposal seeks to serve. You can list other community-based organizations that work on programming with you and/or list examples of your work within this community.

If your staff, board, executive leadership, or long-term volunteers have personal identities or experiences that allow for a meaningful connection with your clients, please feel free to describe this connection below. When

possible, please use internal data or specific details to describe how your organization is representative and connected to the communities you serve.

Family Resources prides itself on ensuring we have a diverse workforce. We do this through advertising employment opportunities locally and participating in local job fairs to recruit staff from the communities we serve. Our staff represent diverse races and backgrounds to include 5 nationalities, members of the LGBTQ+ community, and ages ranging from 22 to over 65. Family Resources continually strives to recruit members to serve on our Board of Directors that represents the diversity of the population we serve.

Family Resources staff maintain a partnership and membership with the Pinellas County Continuum of Care (CoC), the Homeless Leadership Alliance of Pinellas (HLA), and the HLA Provider's Council to coordinate services to young people and to advocate for enhanced services to youth who have left home without the permission of their parent/guardian, have been forced to leave home, or who are homeless. Family Resources and the Pinellas County School Board work collaboratively to meet the educational needs of our clients. The Homeless Education Assistance Team (HEAT) contact our staff when they believe that a student has an unstable or nonexistent housing situation and will assist with youth needs such as clothing, book bags, school supplies, bus passes, and assist our clients in maintaining a connection to, and succeeding in, school.

Leadership Demographics - Board Membership*

Do your board members consider themselves a member of one or more of the following populations? Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled. Neurodiversity is defined as “the range of differences in individual brain function and behavioral traits, regarded as part of normal variation in the human population.” Examples of neurodiversity include autism spectrum disorders, ADHD, and dyslexia.

BIPOC
LGBTQ+

Leadership Demographics - Executive Level Leadership Team*

Does your executive leadership team consider themselves a member of one or more of the following populations? Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled. Neurodiversity is defined as “the range of differences in individual brain function and behavioral traits, regarded as part of normal variation in the human population.” Examples of neurodiversity include autism spectrum disorders, ADHD, and dyslexia.

If your organization is volunteer-run and does not have an executive leadership team, please select "Not applicable."

LGBTQ+

Leadership Demographics - CEO/Executive Director*

Does your CEO/Executive Director consider themselves a member of one or more of the following populations?
Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ defined as Lesbian, Gay, Bisexual, Transgender, Queer+
- Neurodiverse/physically disabled. Neurodiversity is defined as “the range of differences in individual brain function and behavioral traits, regarded as part of normal variation in the human population.” Examples of neurodiversity include autism spectrum disorders, ADHD, and dyslexia.

If your organization is volunteer-run and does not have an executive leader, please select "Not applicable."

LGBTQ+

Proposal Costs

Please upload current verifiable bids, estimates, or price lists [from your potential vendor(s)]. These bids must be dated within the past 60 days. *Please ensure there is a date noted on the bid or some annotation as to when you obtained these estimates/bids.*

- If your purchase is BELOW \$75,000, you must upload TWO verifiable bids or estimates for the proposed purchases.
- If your purchase is ABOVE \$75,000, you must upload THREE verifiable bids or estimates for your proposed purchases.

This can be as simple as screenshots from Amazon or Best Buy (though PCF does not endorse or recommend any specific vendor) or may be from specialized vendors that sell your proposed purchase. If you have concerns regarding bids or estimates, please reach out to PCF staff.

Please note if you submitted a proposal in the first round of funding for Small Capital Purchases, you will be required to submit new bids for an accurate cost estimation in the current market.

If you need assistance compressing files, please email Rose Cervantes at rcervantes@pinellascf.org.

Bid/Estimate #1*

PDF files are accepted.

Van Quote_1.pdf

Bid/Estimate #2*

PDF files are accepted.

Van Quote_2.pdf

Bid/Estimate #3

PDF files are accepted.

Sole Source*

In some cases, a proposed small purchase is only available from a single vendor, and as such, only one bid/estimate can be uploaded. If this is the case for your organization, please explain in the field below, and contact Rose Cervantes at rcervantes@pinellascf.org.

Otherwise, write "N/A" below.

N/A

Related Parties*

Are any of the contractors/vendors that have provided bids/estimates a related party to your organization?

Examples of Related Parties

- A board member that owns the contracting company that provided a bid
- The relative of a director, officer, or executive team member owns a company that provided an estimate
- The CEO of the applying organization has a financial interest in the construction company providing a bid

If yes, identify the vendor and describe the relationship.

If no, write "No related parties below."

No related parties.

Budget Summary*

Please use THIS TEMPLATE to indicate costs and any cash match your organization may have for the proposed purchases. Note: this spreadsheet will automatically round numbers to make it easier to read for committee members.

If you submitted a proposal in the first round of funding for Small Capital Purchases, you will be required to submit a new budget for an accurate cost breakdown in the current market. Additionally, this round of funding there is less available monies, and the max award request has decreased.

Please note that indirect costs are not permitted for small purchases.

If you have additional notes to add to your budget summary, you may do so in the text box below.

Budget-Template-Small-Capital-Purchases_FamilyResources.xlsx

Other Funding Sources*

Please describe any other funding not already mentioned that your organization has applied for or obtained for this purchase.

This includes but is not limited to Community Block Development Grants (CBDG), local government grants (including Tourist Development Council funding), foundation grants, and private donors (you do not need to disclose donor identities but simply indicate the amount raised for this purchase). This includes any matching grants or in-kind contributions you may have obtained.

Please be sure these other funding sources are represented in the "Applicant Match" column in the budget summary uploaded above.

Not Applicable.

Changes in Operating Costs*

Please answer this question based on the descriptions below:

- If this project **increases** ongoing operational costs (programmatic, operating maintenance or other costs), how will you compensate for the difference?
- If this purchase **decreases** ongoing operating costs, how will it do so?
- If this purchase **does not affect** operating costs, please note so below.

This purchase would only increase maintenance costs for our program (insurance, vehicle maintenance, gas), which the agency will cover at 100%.

Corrective and Investigative Action/Grant Recall

In the past three (3) years, has your organization or any affiliated parties with your organization had any of the following occur:

1. Been under legal investigation by a local, state, or federal institution?
2. Been placed on a corrective action plan by a funder?
3. Had grant funding recalled by a funder?

If yes, please describe the investigation, corrective action plan and/or grant recall, and the current status of such incidents. You may upload a PDF file to support your answer if necessary.

If no, write "N/A"

N/A

Insurance Requirements

Evidence of Insurance Coverage*

Grantees of the ARPA Nonprofit Capital Project Fund will be required to maintain appropriate insurance related to your operations and this purchase. PCF will determine whether this coverage is appropriate.

Please upload evidence of insurance.

If your organization does not have evidence of insurance coverage, please provide an explanation as to why.

Family-Resource_22-23Insurance-Master-CO_5-26-2022.pdf

Our agency carries multiple levels of insurance for all programs and vehicles. While we would not yet carry insurance for the van we are requesting funding for, we do carry insurance for the van we already have in use in our Safe Connections program, which has been attached here.

Insurance Requirement*

If you are awarded a contract from the ARPA Nonprofit Capital Project Fund, you may be required to list Pinellas Community Foundation as an additional insured through your general liability insurance or other appropriate coverages for the duration of the contract. If you would like to check with your insurance carrier on how to do this, here is the information about PCF you will need:

Pinellas Community Foundation
17755 US Highway 19 N
Suite 150
Clearwater, FL 33764
727-531-0058

Please check the box below to indicate that you understand and will be able to comply with this requirement if you are awarded a contract.

PCF will not ask for a certificate naming us as additional insured until the contracting stage.

Yes, I understand and will comply with this requirement if awarded a contract.

Organization Documentation

Please reach out to PCF staff if you have trouble uploading the files below. We are able to assist with file conversion and file compression.

Organization Budget*

Please upload your most recent, board-approved organizational budget for this fiscal year. PDF and Excel documents are accepted.

Proposed budget FY22.23 - Board approved.xlsx

Board of Directors List*

Please upload your Board of Directors list.

Excel, Word, and PDF file formats are accepted.

22-23 BOD OccupationsandTerms rev.02.23.pdf

IRS Form 990*

Please upload a PDF copy of your most recently submitted IRS Form 990.

If Form 990 from your most recent fiscal year is delayed or you have received an extension, please explain in the text space below. You may also explain if you don't have a Form 990 due to organization type. You should still upload the most recent publicly available 990.

If you file a Form 990-EZ and do not have anything to attach, please note so below.

Only PDF files are permitted.

50042_US_2021_ArchiveTaxReturn signed.pdf

Most Recent Financial Statements*

Upload a PDF version of your most recent financial statements. If you have audited financial statements, please upload the most recently conducted audit. If you do not have a recent audit, please explain why.

2022 Family Resources Financial Audit.pdf

Most recent financial audit for FY 21-22 is attached.

Post-Grant Requirements

Reporting Requirements Acknowledgment*

Grantees will be required to submit a pre-award agreement within two weeks of receiving an award notice. In addition, grantees will be required to submit a report within 30 days after the purchase is completed.

Financial information justifying all expenditures will also need to be provided. This includes but is not limited to:

- Invoices
- Canceled checks
- Credit card statements, along with a record of paying the credit card.

If you have any questions, please contact Rose Cervantes, ARPA Program Officer at rcervantes@pinellascf.org.

Yes, I agree to submit this grant agreement and impact report within the specified timeframes.

Additional Information

Additional Upload

If you have something to share, you can upload it here in PDF format.

Anything else to share?

Is there anything else that you would like Pinellas Community Foundation to know or other information your organization would like to share that isn't addressed elsewhere in this application?

Agreements

Affirmation of Application Materials*

I hereby certify that, to the best of my knowledge, the provided information within this application is true and accurate.

Yes

Public Application and Grant Process*

In order to maintain transparency for the use of public funding, PCF will publish all submitted funding requests, committee review meeting minutes, executed contracts, and reports to its website. This means your funding request in its entirety will be published. Please check the box below to indicate your understanding of this.

Yes, I understand.

Final Approval for Grant Award*

The grantmaking process administered by PCF results in funding recommendations by an external committee using an objective, public rubric. Final approval of recommendations is made by the Pinellas Board of County Commissioners.

Yes, I understand.

File Attachment Summary

Applicant File Uploads

- Van Quote_1.pdf
- Van Quote_2.pdf
- Budget-Template-Small-Capital-Purchases_FamilyResources.xlsx
- Family-Resource_22-23Insurance-Master-CO_5-26-2022.pdf
- Proposed budget FY22.23 - Board approved.xlsx
- 22-23 BOD OccupationsandTerms rev.02.23.pdf
- 50042_US_2021_ArchiveTaxReturn signed.pdf
- 2022 Family Resources Financial Audit.pdf

2023 Honda
Odyssey EX-L



280-hp 3.5L V6
10-speed Automatic
Front-Wheel Drive

- Modern Steel Metallic
- Gray Leather

Stock 913805 Model RL6H6PJNW VIN 5FNRL6H65PB051306

Base Model	\$40,560
Manufacturer Destination Charge ⓘ	\$1,345
MSRP (Sticker Price) ⓘ	\$41,905
Crown Protection Package Includes: Wheel locks, Door Edge Guards, Nitrogen filled Tires, VIN Etching, Mud Flaps and Truck Tray/Organizer	\$999
Dealer Discount	-\$1,000
Crown Honda Price	\$41,904
Sales Tax ⓘ	\$2,656
Estimated Registration & Fees ⓘ	\$1,567
Total Purchase Price	\$46,127

2023 Honda
Odyssey Touring



280-hp 3.5L V6
10-speed Automatic
Front-Wheel Drive

-  Modern Steel Metallic
-  Black Leather

Stock 913806 Model RL6H8PKNW VIN 5FNRL6H81PB051272

Base Model	\$44,600
Manufacturer Destination Charge ⓘ	\$1,345
MSRP (Sticker Price) ⓘ	\$45,945
Crown Protection Package Includes: Wheel locks, Door Edge Guards, Nitrogen filled Tires, VIN Etching, Mud Flaps and Truck Tray/Organizer	\$999
Dealer Discount	-\$1,000
Crown Honda Price	\$45,944
Sales Tax ⓘ	\$2,899
Estimated Registration & Fees ⓘ	\$1,567
Total Purchase Price	\$50,410

ARPA Nonprofit Capital Project Fund – Small Purchases Budget

Organization Name: Family Resources, Inc.

Proposal Name: Street Outreach Van

A Line Item	B Item (Description)	C Price Per Item	D Quantity of Item	E Purchase Total	F ARPA Grant Funds Requested	G Applicant Match	H Funding Total
1	Honda Odyssey Van	\$ 50,000.00	1	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
2		\$ -		\$ -	\$ -	\$ -	\$ -
3		\$ -		\$ -	\$ -	\$ -	\$ -
		\$ -		\$ -	\$ -	\$ -	\$ -
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	TOTAL		1	\$ 50,000	\$ 50,000	\$ -	\$ 50,000

THE "PURCHASE TOTAL" AND "FUNDING TOTAL" COLUMN SHOULD BE EQUAL

Columns E, H, and the "TOTAL" row are locked and cannot be edited

Key

Item (Description)	<i>Brief name/description of the purchase requested</i>		
Price per item	<i>The individual price of one unit of the proposed purchase</i>		
Quantity of Item	<i>The number of units of the proposed purchase you are requested</i>		
Purchase Total	<i>Total purchase cost of the proposed line item (quantity multiplied by price)</i>		
ARPA Grant Funds Requested	<i>The amount of ARPA funding requested for this line item</i>		
Applicant Match	<i>The amount (if any) that you, the applicant, are contributing towards the purchase of the line item</i>		
Funding Total	<i>Total funding for proposed line item (ARPA grant request plus applicant match)</i>		



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/26/2022

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 Wallace Welch & Willingham, Inc. 300 1st Ave. So., 5th Floor Saint Petersburg FL 33701	CONTACT NAME: Certificates/ Commercial Lines PHONE (A/C. No. Ext): 727-522-7777 E-MAIL ADDRESS: certificates@w3ins.com		FAX (A/C. No.): 727-521-2902
	INSURER(S) AFFORDING COVERAGE		
INSURED Family Resources, Inc. 5180 62nd Ave N Pinellas Park FL 33781	INSURER A : Alliance of Nonprofits for Ins. RRG		NAIC # 10023
	INSURER B : Travelers Cas & Sur Co of America		31194
	INSURER C : North American Elite Ins. Co.		29700
	INSURER D : Benchmark Insurance Co.		
	INSURER E : AXIS Insurance Co.		37273
	INSURER F :		

COVERAGES

CERTIFICATE NUMBER: 1746460009

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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			202234282	6/1/2022	6/1/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
C	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			CWA001340807	6/1/2022	6/1/2023	COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			202234282UMB	6/1/2022	6/1/2023	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000 \$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	FITWC384252022	6/1/2022	6/1/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 2,000,000 E.L. DISEASE - EA EMPLOYEE \$ 2,000,000 E.L. DISEASE - POLICY LIMIT \$ 2,000,000
A B E	Directors & Officers Liab Crime Cyber Liability			202234282DO 106167935 CYB106730	6/1/2022 9/21/2020 6/1/2022	6/1/2023 9/21/2023 6/1/2023	Limit/\$5000 Retention Employee Dishonesty Limit/ \$5,000 Ded 1000000/2000000 \$500,000 1000000/1000000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Policy #202134282 Additional Coverages:
 Social Service Professional Liability Limits: \$1,000,000 Occurrence / \$3,000,000 Aggregate/No Deductible
 Improper Sexual Conduct Liability Limits: \$1,000,000 Occurrence / \$3,000,000 Aggregate/No Deductible
 Umbrella Policy covers over the General Liability/Auto Liability/Professional & Sexual Abuse Liability Policies

CERTIFICATE HOLDER**CANCELLATION**

Family Resources, Inc.

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

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FAMILY RESOURCES FY2023		33 NRES	34 SRES	41 MRES	35 NFC	39 SFC	40 MFC	14 SNAP	FN	11 School Based PIN	12 S2B Youth	18 Turner	20 YEP TJJ	21 YEP SV	32 CCFP	36 Safe Conn/Outr each	44 CERTAIN	100 Admin	110 Devel	Agency
107	Public Info cost	100	100	100	290	290	80	700	1,660	70	240	0	30	30	120	160	130	150	1,000	3,590
108	Rental Exp Building and Equip																			
109	Rental of Building - 5215	0	0	1,800	0	0	19,800	7,200	28,800	0	0	0	0	0	0	0	10,800	4,100	0	43,700
110	Rental of Equipment - 522	2,949	2,820	3,052	1,128	0	1,588	2,129	13,665	637	212	0	378	376	4,587	590	733	16,199	0	37,377
111	Total Rental Exp Building a	2,949	2,820	4,852	1,128	0	21,388	9,329	42,465	637	212	0	378	376	4,587	590	11,533	20,299	0	81,077
112	Repair/Maint Prop and Equip	16,248	17,285	10,406	6,257	2,050	1,581	3,344	57,170	582	6,922	4,920	200	800	3,115	5,951	863	9,632	0	90,155
113	Shelter Furnishings	400	7,503	400	0	0	0	0	8,303	0	0	0	0	0	0	0	0	0	0	8,303
114	Telephone	15,560	19,844	17,827	5,956	5,049	5,874	7,871	77,981	2,835	17,168	0	10,178	8,702	8,585	11,878	3,782	15,947	0	157,056
115	Travel	3,300	3,300	3,300	1,000	1,000	1,000	3,000	15,900	0	2,725	0	0	0	1,244	1,000	0	4,000	0	24,869
116	Vehicle Expenses																			
117	Vehicle Expenses - 5250	882	866	1,974	47	26	0	19	3,813	5	46	0	882	882	21	1,715	0	63	0	7,427
118	Vehicle Insurance	4,993	4,888	9,549	303	165	0	120	20,018	30	299	0	3,312	4,384	134	8,115	0	404	0	36,697
119	Vehicle Fuel	1,363	1,135	3,706	81	44	0	32	6,362	8	80	0	1,200	720	36	1,277	0	108	0	9,791
120	Total Vehicle Expenses	7,238	6,889	15,229	431	234	0	171	30,193	42	425	0	5,394	5,987	191	11,107	0	575	0	53,915
121	Utilities	16,045	17,100	16,607	7,654	2,369	1,832	3,192	64,799	712	6,315	5,400	0	876	2,842	8,715	999	8,858	0	99,516
122	Fund Raising	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,387	5,387
123	Total PL Expense	942,588	929,320	889,274	159,198	130,601	186,523	449,458	3,686,963	123,504	659,876	51,410	362,966	292,721	2,392,749	282,820	274,369	858,666	14,425	9,000,469
124																				
125	Net Income	25,076	25,061	25,067	3,720	612	644	65,891	146,070	35,642	0	-49,910	-4,553	-4,530	-31,748	-47,444	-14,871	-79,436	50,780	0
126																				
127	Allowable Depreciation	22,368	1,924	37,505	12,772	1,541	685	9,046	85,841	1,470	22,548	0	0	0	10,146	2,472	41	0	0	122,518
128																				
129	Unallowable/Unfunded Depr	19,692	36,309	4,483	8,597	11,602	676	997	82,357	687	6,195	32,042	800	1,098	741	26,508	1,352	33,643	0	185,424
130																				
131	Deferred Revenue Usage	0	0	0	0	0	0	0	0	0	0	0	4,553	4,530	31,748	-20,936	0	0	0	19,896
132																				
133	Debt Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-167,667	0	-167,667
134																				
135	Building Improvement Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-25,000	0	-25,000
136																				
137	Net Cash Flow	67,136	63,295	67,055	25,090	13,754	2,005	75,934	314,268	37,799	28,743	-17,868	800	1,098	10,888	-39,399	-13,478	-238,460	50,780	135,170

FAMILY RESOURCES BOARD OF DIRECTORS 2022-2023

Board Members	Occupation	Board Membership Effective Date	Number of Terms & Expiration	Committees
Janie Peticca 5492 56 th Court East Bradenton, FL 34203 (941) 993-3615 (Cell) (941) 345-1902 (Work) janiepeticca@yahoo.com	Licensed Real Estate Agent Former Small Business Owner	03/19/2020	1 st term: 2020-2022 2 nd term: 2023-2025	Executive Committee: Vice Chair: 2020-2022 Board Chair: 2022-2023
Paul Horowitz 1301 66th Street North St. Petersburg, FL 33743 (727) 347-1120 (Work) horowitz@frscpa.com	CPA Partner- FRSCPA, PLLC Accounting Firm	07/21/2016	1 st term: 2016-2019 2 nd term: 2019-2022 3 rd term: 2022-2024	Executive Committee: Board Chair 2019-2021 Vice Chair: 2022-2023 Finance Committee
Brock Ball 646 50 th Street N. St. Petersburg, FL 33710 (330) 415-0922 Brock.ball@gmail.com	VP of Revenue Operations, Summit Hosting	02/16/2023	1 st term: 2023-2026	Executive Committee: Treasurer: 2023-2024 Finance Committee
Pat Gerard 2308 Seton Lane Largo, FL 33774 (727) 422-3912 Patsgerard@gmail.com	Retired COO of Family Resources, Inc. Former Mayor of Largo Former Pinellas County Commissioner	02/16/2023	1 st term: 2023-2025	Finance Committee
John Gilmore, Jr. 19718 Prince Benjamin Drive Lutz, FL 33549 (813) 394-6141 (Cell) (813) 282-7073 (Work) john@brandthumb.com	Former NFL Player (Bucs, Bears, Saints) Founder, Executive Director of Brandthumb	03/12/2015	1 st term: 2015-2018 2 nd term: 2018-2020 3 rd term: 2021-2023	
Jennifer Gilray, Ed.D. 11528 Walden Loop Parrish, FL 34219 (941) 284-2799 gilrayj@manateeschools.net	Assistant Director, Manatee Technical College	09/22/2022	1 st term: 2022-2024	
Christina Hurt 727-502-8424 churt@bankoftampa.com	Private Relationship Manager, Banking Officer- Bank of Tampa	Will join on 04/20/2023	1 st term: 2023-2025	
Mark M. Wall 7646 Aralia Way Largo, FL 33777 (727) 430-2498 (Cell) mwall@hwhlaw.com	Attorney, Board Certified Business Litigation Shareholder, Hill Ward Henderson	11/16/2017	1 st term: 2017-2020 2 nd term: 2020-2023	
Carolyn Wiggins 3066 Highland Street North St. Petersburg, FL 33704 (727) 642-7473 cgwiggins48@gmail.com	Retired VP, & Trust Administrator, SunTrust Bank Member & Past President, Business & Profession Women	04/19/2001 Grandfathered in	1 st term: 2017-2020 2 nd term: 2020-2023	Executive Committee Secretary 2017-2019 2 nd term: 2020-2022 3 rd : 2022-2023



Filing Instructions

FAMILY RESOURCES, INC.

Exempt Organization Tax Return

Taxable Year Ended June 30, 2022

Date Due: May 15, 2023

Remittance: None is required. Your Form 990 for the tax year ended 6/30/22 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-EO, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

FRSCPA, PLLC
1301 66th St N
Saint Petersburg, FL 33710-5501

***Important:* Your return will not be filed with the IRS until the signed Form 8879-EO has been received by this office.**

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning 7/01, 2021, and ending 6/30, 20 22.

2021

Department of the Treasury
Internal Revenue Service
Name of filer

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

EIN or SSN
23-7146873

Name and title of officer or person subject to tax **LISA M. DAVIS, PH. D**
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	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	8,265,618
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	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 **FRSCPA, PLLC** to enter my PIN **46873** 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 **12/29/22**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

50459112345

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 **12/29/22**

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form.
DAA

Form **8879-TE** (2021)

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)

OMB No. 1545-0047
2021
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2021 calendar year, or tax year beginning 07/01/21, and ending 06/30/22

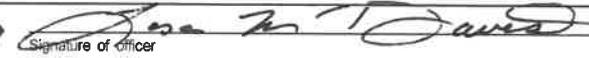
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization FAMILY RESOURCES, INC.		D Employer identification number 23-7146873
	Doing business as		E Telephone number 727-521-5200
	Number and street (or P.O. box if mail is not delivered to street address) 5180 62ND AVENUE NORTH	Room/suite	G Gross receipts\$ 8,553,094
	City or town, state or province, country, and ZIP or foreign postal code PINELLAS PARK FL 33781		
F Name and address of principal officer: LISA M. DAVIS, PH. D 5180 62ND AVE N PINELLAS PARK FL 33781			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.FAMILY-RESOURCES.ORG H(c) Group exemption number ▶			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1970 M State of legal domicile: FL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: WE INSPIRE WELL-BEING & SUCCESS IN THE LIVES OF VULNERABLE CHILDREN, YOUTH & FAMILIES THROUGH RESPONSIVE QUALITY PROGRAMS AND SAFE PLACES.		
	2 Check this box <input type="checkbox"/> 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 2021 (Part V, line 2a)	5	153
	6 Total number of volunteers (estimate if necessary)	6	25
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 9,169,777	Current Year 8,255,657
	9 Program service revenue (Part VIII, line 2g)	590	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	106,183	-24,069
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	34,977	34,030
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,311,527	8,265,618
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)	4,422,226	3,906,217
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 6,373		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,843,208	3,945,355
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,265,434	7,851,572
19 Revenue less expenses. Subtract line 18 from line 12	1,046,093	414,046	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 9,034,962	End of Year 8,866,537
	21 Total liabilities (Part X, line 26)	2,263,327	1,771,186
	22 Net assets or fund balances. Subtract line 21 from line 20	6,771,635	7,095,351

Part II Signature Block

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

Sign Here	Signature of officer 		Date 1.12.23	
	Type or print name and title LISA M. DAVIS, PH. D		PRESIDENT/CEO	
Paid Preparer Use Only	Print/type preparer's name PAUL E HOROWITZ	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P01474269
	Firm's name ▶ FRSCPA, PLLC		Firm's EIN ▶ 59-2482214	
	Firm's address ▶ 1301 66TH ST N SAINT PETERSBURG, FL 33710-5501		Phone no. 727-347-1120	

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

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 \$ **2,292,671** including grants of\$) (Revenue \$)

RESIDENTIAL PROGRAM - PROVIDES YOUTH BETWEEN THE AGES OF 10-17 YEARS OLD ACCESS TO SHORT-TERM RESIDENTIAL CARE AND COUNSELING AT THREE SHELTER LOCATIONS IN PINELLAS AND MANATEE COUNTIES. THE TEEN SHELTERS PROVIDE RESPITE AND INTERVENTION TO YOUTH AND FAMILIES IN CRISIS, TRUANCY ISSUES, AND BEHAVIORAL SUPPORT. LONG-TERM RESIDENTIAL SERVICES FOR YOUTH AND YOUNG ADULTS AGES 16-22 INCLUDE TRANSITIONAL LIVING PROGRAMS WHICH PROMOTE SELF SUFFICIENCY FOR LGBTQ YOUTH.

4b (Code:) (Expenses \$ **2,175,302** including grants of\$) (Revenue \$)

COMMUNITY BASED SERVICES - PROVIDES PREVENTION AND EARLY INTERVENTION SERVICES DESIGNED TO KEEP FAMILIES TOGETHER AND KEEP CHILDREN OUT OF THE JUVENILE JUSTICE AND CHILD WELFARE SYSTEMS. THIS INCLUDES INDIVIDUAL AND FAMILY COUNSELING, TRUANCY PREVENTION SERVICES, AND ADOPTION COUNSELING SERVICES. OTHER COMMUNITY BASED SERVICES INCLUDE AN AFTER-SCHOOL ENRICHMENT PROGRAM, RELATIONSHIP AND PREGNANCY PREVENTION EDUCATION PROGRAMS, AND TRUANCY PROGRAM SERVICES.

4c (Code:) (Expenses \$ **2,582,540** including grants of\$) (Revenue \$)

CHILD CARE FOOD PROGRAM - PROVIDES FINANCIAL SUPPORT TO LICENSED FAMILY CHILD CARE PROVIDERS BY REIMBURSING THEM FOR SERVING NUTRITIOUS MEALS AND SNACKS TO CHILDREN IN THEIR CARE.

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

(Expenses \$ including grants of\$) (Revenue \$)

4e Total program service expenses ► **7,050,513**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	153		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b			X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 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 person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

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

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

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

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 **▶**

NIK SHARXHI **5180 62ND AVE N** **FL 33781** **727-521-5206**
PINELLAS PARK

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) LISA M. DAVIS, PH. D PRESIDENT/CEO	40.00 0.00			X				227,269	0	13,186
(2) JANIE PETICCA CHAIR	1.00 0.00	X		X				0	0	0
(3) PAUL HOROWITZ VICE CHAIR	1.00 0.00	X		X				0	0	0
(4) GARY SHEPARD TREASURER	1.00 0.00	X		X				0	0	0
(5) CAROLYN WIGGINS SECRETARY	1.00 0.00	X		X				0	0	0
(6) MARK M. WALL DIRECTOR	1.00 0.00	X						0	0	0
(7) STAN KANIA DIRECTOR	1.00 0.00	X						0	0	0
(8) JOHN GILMORE, JR. DIRECTOR	1.00 0.00	X						0	0	0
(9) CORNEISHA WESLEY DIRECTOR	1.00 0.00	X						0	0	0
(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							227,269		13,186	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							227,269		13,186	

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of 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	8,202,810				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	52,847				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			8,255,657			
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			8,299		8,299	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real					
		(ii) Personal					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other		250,491			
	b Less: cost or other basis and sales exps.	7b	282,859				
	c Gain or (loss)	7c	-32,368				
	d Net gain or (loss)			-32,368		-32,368	
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	17,745					
	b Less: direct expenses	8b	4,617				
c Net income or (loss) from fundraising events			13,128				
9a Gross income from gaming activities. See Part IV, line 19	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a CHANGE IN SWAP LIABILITY	Business Code	900099	18,355		18,355	
	b OTHER INCOME		900099	2,547		2,547	
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			20,902			
12 Total revenue. See instructions			8,265,618	0	0	-3,167	

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	227,269	198,559	28,710	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,065,652	2,644,526	421,126	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	68,444	44,264	24,180	
9 Other employee benefits	234,200	207,716	26,484	
10 Payroll taxes	310,652	266,424	44,228	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,507,619	2,426,182	80,587	850
12 Advertising and promotion				
13 Office expenses	321,457	278,056	41,781	1,620
14 Information technology				
15 Royalties				
16 Occupancy	325,224	282,164	43,060	
17 Travel	15,111	14,563	548	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	21,596	16,093	5,503	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	356,950	321,648	35,302	
23 Insurance	133,055	109,079	23,976	
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 SUPPLIES	85,283	84,503	753	27
b VEHICLE EXPENSES	53,840	53,325	500	15
c RECRUITING	35,179	33,013	2,166	
d PERSONNEL TRAINING	28,364	26,488	1,876	
e All other expenses	61,677	43,910	13,906	3,861
25 Total functional expenses. Add lines 1 through 24e	7,851,572	7,050,513	794,686	6,373
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 <input type="checkbox"/> 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	780,442	1	2,045,215	
	2 Savings and temporary cash investments	1,057,075	2		
	3 Pledges and grants receivable, net	785,011	3	873,704	
	4 Accounts receivable, net		4		
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	3,774	8		
	9 Prepaid expenses and deferred charges	226,962	9	178,568	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,194,401			
	b Less: accumulated depreciation	10b 5,284,278	5,062,542	10c	4,910,123
	11 Investments—publicly traded securities	1,109,826	11	847,314	
	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	9,330	15	11,613	
16 Total assets. Add lines 1 through 15 (must equal line 33)	9,034,962	16	8,866,537		
Liabilities	17 Accounts payable and accrued expenses	731,417	17	384,989	
	18 Grants payable		18		
	19 Deferred revenue	16,380	19	53,890	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties	1,499,974	23	1,332,307	
	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	15,556	25		
	26 Total liabilities. Add lines 17 through 25	2,263,327	26	1,771,186	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	6,393,778	27	6,806,259	
	28 Net assets with donor restrictions	377,857	28	289,092	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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	6,771,635	32	7,095,351	
33 Total liabilities and net assets/fund balances	9,034,962	33	8,866,537		

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	8,265,618
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,851,572
3	Revenue less expenses. Subtract line 2 from line 1	3	414,046
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,771,635
5	Net unrealized gains (losses) on investments	5	-90,330
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,095,351

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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	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

FAMILY RESOURCES, INC.

Employer identification number

23-7146873

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

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

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

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

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

Schedule A (Form 990) 2021

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	9,149,555	8,643,973	8,203,735	9,169,777	8,255,657	43,422,697
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	9,149,555	8,643,973	8,203,735	9,169,777	8,255,657	43,422,697
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.						43,422,697

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	9,149,555	8,643,973	8,203,735	9,169,777	8,255,657	43,422,697
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	7,308	4,872	-9,716	106,183	8,299	116,946
9 Net income from unrelated business activities, whether or not the business is regularly carried on			41,164			41,164
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			27,269	34,977	20,902	83,148
11 Total support. Add lines 7 through 10						43,663,955

12 Gross receipts from related activities, etc. (see instructions) 12 138,350

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	99.45 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.51 %

- 16a 33 1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶
- 17a 10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶
- b 10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>		
2 Activities Test. <i>Answer lines 2a and 2b below.</i>	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? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> 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— <i>provide details in Part VI</i>)			
6	Other distributions (<i>describe in Part VI</i>). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). 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— <i>explain in Part VI</i>). 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, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2022. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

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

PART II, LINE 10 - OTHER INCOME DETAIL

\$ **62,246**

**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

FAMILY RESOURCES, INC.**23-7146873**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

Special Rules

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

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

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

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

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

Schedule B (Form 990) (2021)

Name of organization

Employer identification number

FAMILY RESOURCES, INC.

23-7146873

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FLORIDA DEPARTMENT OF JUVENILE JUSTICE 2737 CENTERVIEW DRIVE TALLAHASSEE FL 32399	\$ 2,786,533	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	US DEPARTMENT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVE SW WASHINGTON DC 20201	\$ 1,234,909	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US DEPARTMENT OF AGRICULTURE 1400 INDEPENDENCE AVE SW WASHINGTON DC 20201	\$ 2,687,684	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Employer identification number

FAMILY RESOURCES, INC.

23-7146873

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Description, Amount. Rows include: 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., 1b 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 Yes No

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	171,819	149,305	145,343	141,525	
b Contributions					
c Net investment earnings, gains, and losses	-18,748	22,665	4,112	3,962	
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	150	151	150	144	
g End of year balance	152,921	171,819	149,305	145,343	

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **▶ 100.00 %**
 - b** Permanent endowment **▶** %
 - c** Term endowment **▶** %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----------|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
| 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		993,609		993,609
b Buildings		8,428,837	4,800,363	3,628,474
c Leasehold improvements				
d Equipment		726,603	483,915	242,688
e Other		45,352		45,352
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,910,123

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.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, 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	8,332,757
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-90,330	
b	Donated services and use of facilities	2b	157,469	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	67,139
3	Subtract line 2e from line 1		3	8,265,618
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	8,265,618

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	8,009,041
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	157,469	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	157,469
3	Subtract line 2e from line 1		3	7,851,572
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	7,851,572

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 FOLLOWS THE INCOME TAX STANDARD FOR UNCERTAIN TAX POSITIONS. THE ORGANIZATION HAS EVALUATED THEIR TAX POSITIONS AND DETERMINED THEY HAVE NO UNCERTAIN TAX POSITIONS AS OF JUNE 30, 2022. SHOULD THE ORGANIZATION'S TAX-EXEMPT STATUS BE CHALLENGED IN THE FUTURE, THE ORGANIZATION'S 2019, 2020, AND 2021 TAX YEARS ARE OPEN FOR EXAMINATION BY THE IRS.

**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

2021

Open to Public Inspection

Name of the organization

FAMILY RESOURCES, INC.

Employer identification number

23-7146873

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.

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Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 MANATEE GOLF TO <small>(event type)</small>	(b) Event #2 <small>(event type)</small>	(c) Other events NONE <small>(total number)</small>	(d) Total events <small>(add col. (a) through col. (c))</small>
Revenue	1 Gross receipts	17,745			17,745
	2 Less: Contributions ..				
	3 Gross income (line 1 minus line 2)	17,745			17,745
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages ..				
	8 Entertainment				
	9 Other direct expenses	4,617			4,617
	10 Direct expense summary. Add lines 4 through 9 in column (d)				4,617
11 Net income summary. Subtract line 10 from line 3, column (d)				13,128	

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	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> 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.

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**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

FAMILY RESOURCES, INC.

Employer identification number

23-7146873

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in or receive payment from a supplemental nonqualified retirement plan?
 - c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
 - b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
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				
LISA M. DAVIS, PH. D 1 PRESIDENT/CEO	(i)	219,769	0	7,500	13,186	0	240,455	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.

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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

2021**Open to Public
Inspection**

Name of the organization

FAMILY RESOURCES, INC.

Employer identification number

23-7146873**FORM 990 - ORGANIZATION'S MISSION**

WE INSPIRE WELL-BEING & SUCCESS IN THE LIVES OF VULNERABLE CHILDREN, YOUTH
& FAMILIES THROUGH RESPONSIVE QUALITY PROGRAMS AND SAFE PLACES.

PART III - ADDITIONAL INFORMATION**FAMILY COUNSELING**

PARENTS AND YOUTH AGES 6-17 CAN RECEIVE COUNSELING SERVICES DESIGNED TO
IMPROVE RELATIONSHIPS SO THEY ARE MORE CONFIDENT AND SATISFIED THEIR LIVES.
FAMILY COUNSELORS ARE LICENSED OR MASTER LEVEL CLINICIANS ENSURING
INDIVIDUALS AND FAMILIES RECEIVE THE HIGHEST QUALITY OF SERVICE. COUNSELING
SERVICES ARE CONFIDENTIAL AND PROVIDED IN A WELCOMING OFFICE ENVIRONMENT.
THE IMMEDIATE GOAL OF FAMILY CRISIS INTERVENTION IS TO ADDRESS THE ISSUES
PRECIPITATING THE CRISIS. THE FAMILY COUNSELOR WORKS WITH THE FAMILY TO
IDENTIFY POSSIBLE RESOLUTIONS TO THE PROBLEM AND REDUCE THE DEGREE OF
STRESS BETWEEN FAMILY MEMBERS.

SAFE2B - YOU AND ME

SAFE2B - YOU AND ME IS A FAMILY RESOURCES COMMUNITY EDUCATION PROGRAM
OFFERED TO TEENS AND ADULTS AGES 15 TO 25. THE GOAL OF THE SAFE2B - YOU
AND ME PROGRAM MIS THE EDUCATE YOUTH AND YOUNG ADULTS ON HEALTHY
RELATIONSHIPS. OUR SAFE2B - YOU AND ME PROGRAM PROVIDES: RELATIONSHIP
EDUCATION UTILIZING EVIDENCED-BASED CURRICULA, INSIGHT AND UNDERSTANDING OF
A TRUE HEALTHY RELATIONSHIP, EDUCATION ON HOW TO ENGAGE IN A SAFE AND
HEALTHY RELATIONSHIP THAT IS FREE OF VIOLENCE, UNINTENDED OR EARLY
PREGNANCIES AND SUBSEQUENT DIVORCE.

YOUTH ENRICHMENT PROGRAM

THE YOUTH ENRICHMENT PROGRAM IS A LICENSED AFTER SCHOOL AND SUMMER PROGRAM

Name of the organization FAMILY RESOURCES, INC.	Employer identification number 23-7146873
---	---

OFFERED AT TWO SITES IN PINELLAS COUNTY FOR YOUTH AGES 6-14. THIS PROGRAM PROVIDES QUALITY PROGRAMMING IN A SAFE AND CARING ENVIRONMENT. THE FOCUS OF THIS PROGRAM IS YOUTH ENRICHMENT THROUGH BETTER PREPARATION FOR ACADEMIC SUCCESS, REAL-LIFE LEARNING AND CHARACTER-BUILDING, BUILDING STRONGER COMMUNITY CONNECTIONS AND PROVIDING OPPORTUNITY FOR DIVERSE LEARNING EXPERIENCES THROUGH THE ARTS, SCIENCES, ETC.

CHILD CARE FOOD PROGRAM

THE CHILD CARE FOOD PROGRAM (CCFP) PROVIDES FINANCIAL SUPPORT TO LICENSED FAMILY CHILD CARE PROVIDERS IN PINELLAS, HILLSBOROUGH, PASCO, AND HERNANDO COUNTIES AND REIMBURSES THEM FOR SERVING NUTRITIOUS MEALS AND SNACKS TO CHILDREN IN THEIR CARE. THIS PROGRAM IS FUNDED BY THE U.S. DEPARTMENT OF AGRICULTURE AND IS ADMINISTERED IN FLORIDA BY THE DEPARTMENT OF HEALTH, BUREAU OF CHILDCARE.

TRUANCY PROGRAMS

THREE SEPARATE PROGRAMS (CERTAIN, EICM, ICM) PROVIDE INTENSIVE CASE MANAGEMENT AND COUNSELING SERVICES FOR YOUTH WHO ARE EXPERIENCING TRUANCY ISSUES. THE GOAL IS TO WORK WITH YOUTHS AND FAMILIES TO IDENTIFY BARRIERS TO SCHOOL ATTENDANCE AND ACADEMIC SUCCESS. ONCE IDENTIFIED, WE WORK CLOSELY WITH THE YOUTH TO ELIMINATE THESE BARRIERS SO THEY STAY ENGAGED IN SCHOOL, CONTINUE ON A PATH OF SELF-BETTERMENT, AND ARE LESS LIKELY TO END UP IN DELINQUENCY SITUATIONS.

SNAP

SNAP IS A FREE 13-WEEK GROUP PROGRAM THAT HELPS CHILDREN AGES 6-11 AND THEIR PARENTS LEARN HOW TO EFFECTIVELY MANAGE THEIR EMOTIONS AND KEEP PROBLEMS SMALL. THE PRIMARY GOAL OF THE SNAP PROGRAM IS TO HELP CHILDREN STOP AND THINK BEFORE THEY ACT WHILE EMPOWERING THEM TO CREATE IMPROVED FAMILY RELATIONSHIPS, POSITIVE SOCIAL INTERACTIONS, AND SUCCESS IN SCHOOL.

Name of the organization FAMILY RESOURCES, INC.	Employer identification number 23-7146873
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FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE FORM 990 IS PROVIDED TO THE BOARD FOR REVIEW PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
AT AN ANNUAL BOARD MEETING, A GENERAL INQUIRY IS MADE AS TO WHETHER ANY
BOARD MEMBERS HAS MADE A CHANGE IN THEIR BUSINESS OR OTHER RELATIONSHIPS
THAT COULD POTENTIALLY CREATE A CONFLICT.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION

	TOT/PROG SERVICE	MGT & GENERAL	FUNDRAISING
CONTRACT SERVICES	\$ 65,042	\$ 63,296	\$ 850
CONTRACT SERVICES	\$ 125,682	\$ 0	\$ 0
CONTRACT SERVICES	\$ 2,290,850	\$ 0	\$ 0
PROFESSIONAL FEES	\$ 6,122	\$ 17,291	\$ 0
PROFESSIONAL FEES	\$ 3,984	\$ 0	\$ 0
PROFESSIONAL FEES	\$ 442	\$ 0	\$ 0

Name of the organization

Employer identification number

FAMILY RESOURCES, INC.

23-7146873

IN-KIND SERVICES

\$ -65,940 \$ 0 \$ 0

TOTAL

\$ 2,426,182 \$ 80,587 \$ 850

Form 990	Two Year Comparison Report	2020 & 2021
For calendar year 2021, or tax year beginning 07/01/21 , ending 06/30/22		

Name

Taxpayer Identification Number

FAMILY RESOURCES, INC.**23-7146873**

		2020	2021	Differences
Revenue	1. Contributions, gifts, grants	38,803	52,847	14,044
	2. Membership dues and assessments			
	3. Government contributions and grants	9,130,974	8,202,810	-928,164
	4. Program service revenue	590		-590
	5. Investment income	106,183	8,299	-97,884
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory		-32,368	-32,368
	8. Net income or (loss) from fundraising events		13,128	13,128
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	34,977	20,902	-14,075
	12. Total revenue. Add lines 1 through 11	9,311,527	8,265,618	-1,045,909
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	206,878	227,269	20,391
	16. Salaries, other compensation, and employee benefits	4,215,348	3,678,948	-536,400
	17. Professional fundraising fees			
	18. Other professional fees	2,437,435	2,507,619	70,184
	19. Occupancy, rent, utilities, and maintenance	279,154	325,224	46,070
	20. Depreciation and Depletion	380,753	356,950	-23,803
	21. Other expenses	745,866	755,562	9,696
	22. Total expenses. Add lines 13 through 21	8,265,434	7,851,572	-413,862
	23. Excess or (Deficit). Subtract line 22 from line 12	1,046,093	414,046	-632,047
Other Information	24. Total exempt revenue	9,311,527	8,265,618	-1,045,909
	25. Total unrelated revenue			
	26. Total excludable revenue	141,750	-3,167	-144,917
	27. Total assets	9,034,962	8,866,537	-168,425
	28. Total liabilities	2,263,327	1,771,186	-492,141
	29. Retained earnings	6,771,635	7,095,351	323,716
	30. Number of voting members of governing body	7	8	
	31. Number of independent voting members of governing body	7	8	
	32. Number of employees	167	153	
33. Number of volunteers	25	25		

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
AUDIT INV INC	\$ -114,399		14			
ADJ: UNREALIZED LOSS	90,330		14			
ADJ: REAL LOSS	32,368		14			
TOTAL	<u>\$ 8,299</u>					

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management & General</u>	<u>Fund Raising</u>
CONTRACT SERVICES	\$ 129,188	\$ 65,042	\$ 63,296	\$ 850
CONTRACT SERVICES	125,682	125,682		
CONTRACT SERVICES	2,290,850	2,290,850		
PROFESSIONAL FEES	23,413	6,122	17,291	
PROFESSIONAL FEES	3,984	3,984		
PROFESSIONAL FEES	442	442		
IN-KIND SERVICES	-65,940	-65,940		
TOTAL	<u>\$ 2,507,619</u>	<u>\$ 2,426,182</u>	<u>\$ 80,587</u>	<u>\$ 850</u>

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER	\$ 20,146	\$ 10,487	\$ 9,158	\$ 501
CLIENT SERVICES	14,228	14,148	80	
TRAINING MATERIALS	11,487	11,403	84	
FUNDRAISING	9,700	2,255	4,584	2,861
PUBLIC RELATIONS	6,116	5,617		499
TOTAL	\$ 61,677	\$ 43,910	\$ 13,906	\$ 3,861

Schedule A, Part II, Line 1(e)

Description	Amount
GRANT REVENUES	
FORGIVENESS OF PPP LOAN	\$ 8,202,810
CONTRIBUTIONS	27,544
OTHER	25,303
TOTAL	\$ 8,255,657

Schedule A, Part II, Line 8(e)

Description	Amount
AUDIT INV INC	\$ -114,399
ADJ: UNREALIZED LOSS	90,330
ADJ: REAL LOSS	32,368
TOTAL	\$ 8,299

Federal Statements

Schedule A, Part II, Line 10(e)

Description	Amount
OTHER INCOME	
	\$ 2,547
CHANGE IN SWAP LIABILITY	
	18,355
TOTAL	\$ <u>20,902</u>

Schedule A, Part II, Line 12 - Current year

Description	Amount
MANATEE GOLF TOURNAMENT	
	\$ 17,745
TOTAL	\$ <u>17,745</u>



A S S U R A N C E D I M E N S I O N S

Financial Statements, Supplemental Information and
Regulatory Reports

Family Resources, Inc.

June 30, 2022 and 2021

Family Resources, Inc.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Family Resources, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of **Family Resources, Inc.** (the "Organization"), a not-for-profit organization, which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 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.

ASSURANCE DIMENSIONS CERTIFIED PUBLIC ACCOUNTANTS & ASSOCIATES
also d/b/a McNAMARA and ASSOCIATES, PLLC

TAMPA BAY: 4920 W Cypress Street, Suite 102 | Tampa, FL 33607 | Office: 813.443.5048 | Fax: 813.443.5053
JACKSONVILLE: 4720 Salisbury Road, Suite 223 | Jacksonville, FL 32256 | Office: 888.410.2323 | Fax: 813.443.5053
ORLANDO: 1800 Pembroke Drive, Suite 300 | Orlando, FL 32810 | Office: 888.410.2323 | Fax: 813.443.5053
SOUTH FLORIDA: 2000 Banks Road, Suite 218 | Margate, FL 33063 | Office: 754.800.3400 | Fax: 813.443.5053

www.assurancedimensions.com



Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, state financial assistance, and local awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. 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 September 30, 2021, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Organization's internal control over financial reporting and compliance.

Assurance Dimensions

Tampa, Florida
September 22, 2022

ASSURANCE DIMENSIONS CERTIFIED PUBLIC ACCOUNTANTS & ASSOCIATES
also d/b/a McNAMARA and ASSOCIATES, PLLC

TAMPA BAY: 4920 W Cypress Street, Suite 102 | Tampa, FL 33607 | Office: 813.443.5048 | Fax: 813.443.5053
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www.assurancedimensions.com

Family Resources, Inc.
Statements of Financial Position
As of June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>Assets</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,045,215	\$ 1,837,517
Grants receivable	873,704	785,011
Investments	694,393	938,007
Other current assets	178,568	230,736
Total current assets	<u>3,791,880</u>	<u>3,791,271</u>
PROPERTY AND EQUIPMENT, NET	4,910,123	5,062,542
ENDOWMENT FUND INVESTMENTS	152,921	171,819
INTEREST RATE SWAP ASSET	2,800	-
OTHER ASSETS	8,813	9,330
TOTAL ASSETS	<u><u>\$ 8,866,537</u></u>	<u><u>\$ 9,034,962</u></u>
<u>Liabilities and Net Assets</u>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 195,350	\$ 376,165
Accrued payroll	58,782	207,652
Accrued benefits	130,857	147,600
Deferred revenue	53,890	16,380
Short-term portion of notes payable	167,667	167,667
Total current liabilities	<u>606,546</u>	<u>915,464</u>
LONG TERM LIABILITIES		
Interest rate swap liability	-	15,556
Long-term portion of notes payable	1,164,640	1,332,307
Total long term liabilities	<u>1,164,640</u>	<u>1,347,863</u>
TOTAL LIABILITIES	<u><u>1,771,186</u></u>	<u><u>2,263,327</u></u>
NET ASSETS		
Without donor restrictions:		
Operating	3,517,536	3,204,018
Net investment in land, buildings and equipment	3,288,723	3,189,760
Total net assets without donor restrictions	<u>6,806,259</u>	<u>6,393,778</u>
With donor restrictions	289,092	377,857
Total net assets	<u>7,095,351</u>	<u>6,771,635</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 8,866,537</u></u>	<u><u>\$ 9,034,962</u></u>

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

Family Resources, Inc.
Statement of Activities
For the Year Ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE			
Grant revenues	\$ 8,202,810	\$ -	\$ 8,202,810
In-kind contributions	157,469	-	157,469
Contributions and fundraising	27,544	-	27,544
Other	25,303	-	25,303
	<u>8,413,126</u>	<u>-</u>	<u>8,413,126</u>
Special events revenue	17,745	-	17,745
Special events expense	(4,617)	-	(4,617)
Net special events	<u>13,128</u>	<u>-</u>	<u>13,128</u>
Net assets released from restrictions	88,765	(88,765)	-
Total support and revenue	<u>8,515,019</u>	<u>(88,765)</u>	<u>8,426,254</u>
EXPENSES			
Community based care	2,266,831	-	2,266,831
Residential	2,358,611	-	2,358,611
Childcare food program	2,582,540	-	2,582,540
Total program expenses	<u>7,207,982</u>	<u>-</u>	<u>7,207,982</u>
Supporting services	801,059	-	801,059
Total expenses	<u>8,009,041</u>	<u>-</u>	<u>8,009,041</u>
Increase (decrease) in net assets before other changes	505,978	(88,765)	417,213
OTHER INCOME (EXPENSE)			
Change in value on interest rate swap agreement	18,355	-	18,355
Net investment loss	(114,399)	-	(114,399)
Other income	2,547	-	2,547
	<u>(93,497)</u>	<u>-</u>	<u>(93,497)</u>
CHANGE IN NET ASSETS	412,481	(88,765)	323,716
NET ASSETS AT THE BEGINNING OF YEAR	6,393,778	377,857	6,771,635
NET ASSETS AT THE END OF YEAR	<u>\$ 6,806,259</u>	<u>\$ 289,092</u>	<u>\$ 7,095,351</u>

The accompanying notes are an integral part of this financial statement.

Family Resources, Inc.
Statement of Activities
For the Year Ended June 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE			
Grant revenues	\$ 8,271,764	\$ -	\$ 8,271,764
In-kind contributions	170,611	-	170,611
Contributions and fundraising	38,803	-	38,803
Other	23,674	-	23,674
	<u>8,504,852</u>	<u>-</u>	<u>8,504,852</u>
Special events revenue	-	-	-
Special events expense	-	-	-
Net special events	<u>-</u>	<u>-</u>	<u>-</u>
Net assets released from restrictions	188,763	(188,763)	-
Total support and revenue	<u>8,693,615</u>	<u>(188,763)</u>	<u>8,504,852</u>
EXPENSES			
Community based care	2,478,544	-	2,478,544
Residential	2,656,051	-	2,656,051
Childcare food program	2,456,102	-	2,456,102
Total program expenses	<u>7,590,697</u>	<u>-</u>	<u>7,590,697</u>
Supporting services	845,348	-	845,348
Total expenses	<u>8,436,045</u>	<u>-</u>	<u>8,436,045</u>
Increase (decrease) in net assets before other changes	257,570	(188,763)	68,807
OTHER INCOME (EXPENSE)			
Change in value on interest rate swap agreement	11,303	-	11,303
Forgiveness of Paycheck Protection Program loan	859,800	-	859,800
Net investment gain	124,406	-	124,406
	<u>995,509</u>	<u>-</u>	<u>995,509</u>
CHANGE IN NET ASSETS	1,253,079	(188,763)	1,064,316
NET ASSETS AT THE BEGINNING OF YEAR	5,140,699	566,620	5,707,319
NET ASSETS AT THE END OF YEAR	<u>\$ 6,393,778</u>	<u>\$ 377,857</u>	<u>\$ 6,771,635</u>

The accompanying notes are an integral part of this financial statement.

Family Resources, Inc.
Statements of Cash Flows
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Change in net assets	\$ 323,716	\$ 1,064,316
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	356,950	380,753
Unrealized (gain) loss on investments	90,330	(81,786)
Net (appreciation) depreciation on endowment fund investments	18,898	(22,514)
Change in fair value of interest rate swap	(18,356)	(11,302)
Forgiveness in Paycheck Protection Program loan	-	(859,800)
(Increase) decrease in current assets:		
Grants receivable	(88,693)	(113,877)
Promises to give	-	100,000
Other assets	52,685	(90,722)
Increase (decrease) in current liabilities:		
Accounts payable and accrued liabilities	(180,815)	8,878
Accrued payroll and benefits	(165,613)	50,456
Deferred revenue	37,510	1,112
Net cash provided by operating activities	<u>426,612</u>	<u>425,514</u>
Cash flows from investing activities:		
Purchases of property and equipment	(204,531)	(313,025)
Purchases of investments	(97,207)	(428,901)
Sales of investments	250,491	164,520
Net cash used by investing activities	<u>(51,247)</u>	<u>(577,406)</u>
Cash flows from financing activities:		
Proceeds from issuance of long-term debt	-	58,496
Principal payments on long-term debt	(167,667)	(167,667)
Net cash used by financing activities	<u>(167,667)</u>	<u>(109,171)</u>
Net decrease in cash and cash equivalents	207,698	(281,169)
Cash and cash equivalents, beginning of period	1,837,517	2,118,686
Cash and cash equivalents, end of period	<u>\$ 2,045,215</u>	<u>\$ 1,837,517</u>
Supplemental and non-cash Disclosures:		
Interest paid	<u>\$ 21,596</u>	<u>\$ 26,318</u>

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

Family Resources, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022

	Community Based Care Services	Residential Program	Childcare Food Program	Total Program Cost	Management and General	Development and Fundraising	Total Supporting Services	Total
Salaries	\$ 1,272,823	\$ 1,401,162	\$ 169,100	\$ 2,843,085	\$ 449,836	\$ -	\$ 449,836	\$ 3,292,921
Payroll taxes	121,832	128,629	15,963	266,424	44,228	-	44,228	310,652
Employee insurance	99,133	97,053	11,530	207,716	26,484	-	26,484	234,200
Employee retirement	16,551	20,724	6,989	44,264	24,180	-	24,180	68,444
Total salaries and related expenses	<u>1,510,339</u>	<u>1,647,568</u>	<u>203,582</u>	<u>3,361,489</u>	<u>544,728</u>	<u>-</u>	<u>544,728</u>	<u>3,906,217</u>
Contract services	125,682	65,042	2,290,850	2,481,574	63,296	850	64,146	2,545,720
Rent	143,878	11,850	4,517	160,245	19,865	-	19,865	180,110
Telephone	78,378	53,208	8,765	140,351	15,854	-	15,854	156,205
Repairs and maintenance	44,299	76,959	4,673	125,931	13,714	-	13,714	139,645
Insurance	40,793	62,024	6,262	109,079	23,976	-	23,976	133,055
Office supplies	31,430	10,637	34,005	76,072	22,546	1,523	24,069	100,141
Utilities	31,184	53,148	3,185	87,517	9,481	-	9,481	96,998
Food supplies	35,627	48,763	113	84,503	753	27	780	85,283
Vehicles	30,102	23,040	183	53,325	500	15	515	53,840
Professional dues	3,542	39,248	291	43,081	658	97	755	43,836
Personnel recruiting	12,944	19,200	869	33,013	2,166	-	2,166	35,179
Personnel training	12,147	13,929	412	26,488	1,876	-	1,876	28,364
Professional fees	3,984	6,122	442	10,548	17,291	-	17,291	27,839
Interest	7,824	6,092	2,177	16,093	5,503	-	5,503	21,596
Travel	10,498	3,815	250	14,563	548	-	548	15,111
Printing	5,586	4,680	2,123	12,389	2,723	-	2,723	15,112
Fundraising	1,155	1,100	-	2,255	4,584	2,861	7,445	9,700
Client services	7,146	6,998	4	14,148	80	-	80	14,228
Training materials	10,792	605	6	11,403	84	-	84	11,487
Other supplies	164	5,999	-	6,163	-	-	-	6,163
Public relations	5,477	100	40	5,617	-	499	499	6,116
Other	<u>1,887</u>	<u>615</u>	<u>7,985</u>	<u>10,487</u>	<u>9,158</u>	<u>501</u>	<u>9,659</u>	<u>20,146</u>
Total expenses before depreciation	2,154,858	2,160,742	2,570,734	6,886,334	759,384	6,373	765,757	7,652,091
Depreciation	111,973	197,869	11,806	321,648	35,302	-	35,302	356,950
Total expenses	<u>\$ 2,266,831</u>	<u>\$ 2,358,611</u>	<u>\$ 2,582,540</u>	<u>\$ 7,207,982</u>	<u>\$ 794,686</u>	<u>\$ 6,373</u>	<u>\$ 801,059</u>	<u>\$ 8,009,041</u>

The accompanying notes are an integral part of this financial statement.

Family Resources, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2021

	Community Based Care Services	Residential Program	Childcare Food Program	Total Program Cost	Management and General	Development and Fundraising	Total Supporting Services	Total
Salaries	\$ 1,462,771	\$ 1,587,500	\$ 136,677	\$ 3,186,948	\$ 512,266	\$ -	\$ 512,266	\$ 3,699,214
Payroll taxes	139,823	151,746	12,570	304,139	44,473	-	44,473	348,612
Employee insurance	118,802	126,830	11,708	257,340	28,004	-	28,004	285,344
Employee retirement	25,627	32,509	7,741	65,877	23,179	-	23,179	89,056
Total salaries and related expenses	<u>1,747,023</u>	<u>1,898,585</u>	<u>168,696</u>	<u>3,814,304</u>	<u>607,922</u>	<u>-</u>	<u>607,922</u>	<u>4,422,226</u>
Contract services	77,439	107,826	2,194,836	2,380,101	17,800	2,610	20,410	2,400,511
Rent	157,920	12,570	4,373	174,863	19,841	-	19,841	194,704
Repairs and maintenance	63,955	73,262	5,842	143,059	12,698	-	12,698	155,757
Telephone	61,592	44,735	8,099	114,426	12,907	-	12,907	127,333
Insurance	35,716	51,120	7,578	94,414	26,307	-	26,307	120,721
Office supplies	38,218	18,493	35,237	91,948	24,078	1,195	25,273	117,221
Utilities	31,660	52,923	4,232	88,815	10,489	-	10,489	99,304
Food supplies	30,986	47,659	60	78,705	506	-	506	79,211
Professional dues	7,092	47,762	759	55,613	1,338	442	1,780	57,393
Vehicles	27,276	25,140	215	52,631	506	-	506	53,137
Professional fees	4,287	3,661	452	8,400	26,340	2,184	28,524	36,924
Personnel recruiting	14,006	11,849	407	26,262	1,105	-	1,105	27,367
Interest	9,535	7,424	2,653	19,612	6,706	-	6,706	26,318
Client services	16,126	8,708	2	24,836	4	-	4	24,840
Fundraising	7,790	3,156	-	10,946	6,127	500	6,627	17,573
Personnel training	11,751	2,360	75	14,186	814	-	814	15,000
Training materials	13,698	179	-	13,877	-	-	-	13,877
Printing	5,559	4,875	1,317	11,751	1,666	-	1,666	13,417
Other supplies	3,331	6,995	-	10,326	-	-	-	10,326
Travel	2,983	1,027	456	4,466	21	-	21	4,487
Public relations	1,849	119	4	1,972	35	-	35	2,007
Other	2,172	329	6,528	9,029	26,536	73	26,609	35,638
Total expenses before depreciation	<u>2,371,964</u>	<u>2,430,757</u>	<u>2,441,821</u>	<u>7,244,542</u>	<u>803,746</u>	<u>7,004</u>	<u>810,750</u>	<u>8,055,292</u>
Depreciation	106,580	225,294	14,281	346,155	34,598	-	34,598	380,753
Total expenses	<u>\$ 2,478,544</u>	<u>\$ 2,656,051</u>	<u>\$ 2,456,102</u>	<u>\$ 7,590,697</u>	<u>\$ 838,344</u>	<u>\$ 7,004</u>	<u>\$ 845,348</u>	<u>\$ 8,436,045</u>

Family Resources, Inc.

Notes to Financial Statements

June 30, 2022 and 2021

Note A – Nature of Business and Organization

Family Resources, Inc. (“the Organization”), is chartered as a Florida Corporation, not-for-profit, which provides a wide range of services as follows:

Community Based Services – provides prevention and early intervention services designed to keep families together and keep children out of the juvenile justice and child welfare systems. This includes individual and family counseling, and truancy prevention services. Other community based services include an after-school enrichment program with two locations, relationship and parenting education programs, truancy program services, and street outreach for homeless and at-risk youth ages 16-24 with access to a resource center.

Residential Program – provides youth between the ages of 10-17 access to short-term residential care and counseling at three shelter locations in Pinellas and Manatee counties. The teen shelters provide respite and intervention to youth and families in crisis, with truancy issues, and who are in need of behavioral support.

Child Care Food Program – provides financial support to licensed family child care providers by reimbursing them for serving nutritious meals and snacks to children in their care.

Funding is provided primarily by direct and sub-grant agreements with the U.S. Department of Health and Human Services, U.S. Department of Agriculture via Florida Department of Health, Florida Department of Juvenile Justice, and locally through the Juvenile Welfare Board of Pinellas County and Manatee County Government. Grant funding is primarily contracted on a three to five year basis. There are no assurances of continued funding.

Note B – Significant Accounting Policies

Basis of Accounting

The Organization follows standards of accounting and financial reporting prescribed for voluntary health and welfare agencies, and uses the accrual basis of accounting, which recognizes revenue when earned and expenses as incurred. Federal, state, local government and public grants are recorded as revenue when performance occurs under the terms of the corresponding grant agreements.

Basis of Presentation

The accompanying financial statements include the accounts of Family Resources, Inc. The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

- *Net assets without donor restriction* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Directors (the “Board”) has designated, from net assets without donor restrictions, net assets for various reasons.
- *Net assets with donor restriction* – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-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.

Family Resources, Inc.

Notes to Financial Statements

June 30, 2022 and 2021

Note B – Significant Accounting Policies (continued)

Recently Adopted Accounting Pronouncements

In September 2020, the FASB issued Accounting Standards Update (“ASU”) 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The standard requires nonprofits to expand their financial statement presentation and disclosure of contributed nonfinancial assets, including in-kind contributions. The standard includes disclosure of information on an entity’s policies on contributed nonfinancial assets about monetization and utilization during the reporting period, information on donor-imposed restrictions, and valuation techniques. The new standard, as amended, is to be applied retrospectively, to annual reporting periods beginning after June 15, 2021, and interim periods within annual reporting periods beginning after June 15, 2022. Adoption of this standard did not have a significant impact on the financial statements, with the exception of increased disclosure.

Recently Issued Accounting Standards Not Yet Adopted

In February 2016, the FASB issued Accounting Standards Update, *Leases* (Topic 842), intended to improve financial reporting about leasing transactions. The ASU affects all companies and other organizations that lease assets such as real estate, airplanes, and manufacturing equipment. Under the new guidance, a lessee will be required to recognize assets and liabilities for leases with lease terms of more than 12 months. Consistent with current Generally Accepted Accounting Principles (GAAP), the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease. However, unlike current GAAP—which requires only capital leases to be recognized on the statement of assets, liabilities, and members’ equity (deficit)—the new ASU will require both types of leases to be recognized on the statement of assets, liabilities, and members’ equity (deficit). The ASU on leases will take effect for all non-public companies for fiscal years beginning after December 15, 2021.

Cash and Cash Equivalents

For purposes of reporting cash flows, cash and cash equivalents include cash on hand and certificates of deposit that are purchased with original maturities of three months or less. At times, cash may be in excess of FDIC insurance limits. As of December 31, 2021 and 2020 cash balances exceeded FDIC insurance limits by approximately \$1,795,000 and \$1,588,000, respectively. The Company has not experienced any losses in such accounts and does not believe that it is exposed to significant risks from excess deposits.

Accounts and Grants Receivable

Receivables consist of billings on grant and contract receivables. The Organization performs periodic evaluations of the collectability of its receivables and does not require collateral on its accounts receivable. Losses on uncollectible receivables are provided for in the financial statements based on management’s expectations. At June 30, 2022 and 2021, the Organization did not record an allowance for doubtful accounts.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Family Resources, Inc.

Notes to Financial Statements

June 30, 2022 and 2021

Note B – Significant Accounting Policies (continued)

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value with gains and losses included in the statements of activities.

Investment income and gains restricted by a donor are reported as increases in unrestricted net assets 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. Income from investments is reflected net of related expenses.

Fair Value Measurement

The Organization categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement. Assets and liabilities valued at fair value are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

The Organization has not elected to measure any existing financial instruments, other than investments, at fair value, as permitted under the guidance. However, the Organization may elect to measure newly acquired financial instruments at fair value in the future.

The carrying amounts of cash and cash equivalents, grants receivable, investments, accounts payable, accrued expenses, and notes payable are equal to their carrying amounts as presented in the accompanying statements of financial position.

Revenue Recognition

All revenues and support are recorded in accordance with either ASC 958, *Not-for-Profit Entities* as contributions with or without donor restrictions or in accordance with ASC 606, *Revenue from Contracts with Customers*, where revenue is recognized when: (i) a contract with a customer has been identified, (ii) the performance obligation(s) in the contract have been identified, (iii) the transaction price has been determined, (iv) the transaction price has been allocated to each performance obligation in the contract, and (v) the Organization has satisfied the applicable performance obligation over time or at a point in time.

Family Resources, Inc.

Notes to Financial Statements

June 30, 2022 and 2021

Note B – Significant Accounting Policies (continued)

Revenue Recognition (continued)

Grant Revenue and Support – Contributions received are recorded as with or without donor restrictions. Support that is restricted by the donor is reported as an increase in without donor restriction if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor 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 donor restrictions and reported in the statements of activities as net assets released from restrictions. Federal and other grant awards are classified as deferred revenue until expended for the purposes of the grants. As of June 30, 2022 and 2021 the Organization had a deferred revenue balance of approximately \$54,000 and \$16,000, respectively. During the year ended June 30, 2022 the Organization recognized as revenue the prior year deferred revenue balance. Grant revenues and support consists of federal awards, state financial assistance, and local and other awards as follows:

Federal awards	\$	3,940,650
State financial assistance		2,786,533
Local and other awards		1,475,627
Total grant revenues	\$	<u>8,202,810</u>

In-Kind Contributions of Nonfinancial Assets

Donated Services – Donated services must meet certain criteria in accounting for contributions received and contributions made in order to be recognized, and are recorded as with or without donor restrictions at a point in time, usually when the service takes place. Individuals volunteer their time and perform a variety of tasks that assist the Organization with specific assistance programs, campaign solicitations, and various committee assignments that are not recognized in the financial statements because they do not meet the criteria for recognition. The Organization utilizes standard labor rates for similar paid employees based on services provided.

Donated Property and Equipment – Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. The Organization utilizes available market prices to determine the fair value of donations. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service, as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Family Resources, Inc.

Notes to Financial Statements

June 30, 2022 and 2021

Note B – Significant Accounting Policies (continued)

Contributions

Contributions are from other entities which usually reside in the Tampa Bay area and individuals. Contributions are recorded as with or without donor restrictions at a point in time, usually when the cash is received. Contributions and donations that are restricted by the donor are reported as an increase in net assets without donor restriction if the restrictions expire in the reporting period in which the support is recognized. All other donor-restricted contributions and donations are reported as an increase in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restriction are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated to program and supporting services on the following basis:

- Management and general expenses are allocated on the basis of revenue and square footage
- Personnel expenses are allocated on the basis of direct salaries
- Building and occupancy costs, including related depreciation, are allocated on the basis of revenue and square footage
- Depreciation on the furniture and equipment is allocated on the basis of usage of the furniture and equipment

Income Taxes

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC) and from state corporate income tax under applicable Florida Statutes. In addition, the Organization qualifies for the charitable contribution deduction under IRC Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation and has been designated a “publicly supported” organization.

The Organization follows the income tax standard for uncertain tax positions. The Organization has evaluated their tax positions and determined they have no uncertain tax positions as of June 30, 2022. Should the Organization’s tax-exempt status be challenged in the future, the Organization’s 2019, 2020, and 2021 tax years are open for examination by the IRS.

Estimates

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

Family Resources, Inc.

Notes to Financial Statements

June 30, 2022 and 2021

Note B – Significant Accounting Policies (continued)

Concentrations

Concentration of risk is the probability of loss attributable to the Organization's financial instruments. The Organization maintains cash balances in three financial institutions.

Concentrations of credit risk with respect to receivables is limited since most of the receivables are owed from either the federal or state government, local governments, and other well established not-for-profit organizations.

As described above, the Organization receives its funding primarily from various Federal, State of Florida and local agencies. At both June 30, 2022 and 2021, grants receivable of approximately \$874,000 and \$785,000, respectively, consist almost entirely of amounts due from these funding sources. Accounts receivable from two grantors represented 60% of total accounts receivable at June 30, 2022 and 2021. The revenue from these sources represented 99% of the Organization's support and revenues for the years ended June 30, 2022 and 2021.

Note C – Endowment Funds

The endowment fund investments at June 30, 2022 and 2021 consist of asset allocation mutual funds. The objective of the investment policy is to accumulate and manage funds, based on allowable maximum allocations set by the Board, to further the Organization's mission. Funds will provide a source of assets for major capital expenditures and operational cash needs as determined by the Board. The Organization may withdraw up to 5% of the endowment fund's balance at the end of each fiscal year with the approval of the Board. As of June 30, 2022 and 2021 the endowment fund had a market value of approximately \$153,000 and \$172,000, respectively, and a cost basis of approximately \$165,000 and \$157,000, respectively. Fair values for endowment fund investments are determined by reference to quoted market prices and are considered Level 1 investments under the framework established by the Code. The fair value of the mutual funds for the years ending June 30, 2022 and 2021 are as follows:

	Mutual Funds
June 30, 2021	\$ 171,819
Unrealized loss	(28,052)
Dividends	9,304
Fees	(150)
June 30, 2022	<u>\$ 152,921</u>

Note D – Investments

The amortized cost and estimated fair value of investments in debt and equity securities as of June 30, 2022 are as follows:

	Amortized/Cost	Unrealized Gains (Losses)	Fair Value
Mutual funds	\$ 427,536	\$ (21,254)	\$ 406,282
ETP funds	130,003	538	130,541
Equity securities	164,040	(6,470)	157,570
	<u>\$ 721,579</u>	<u>\$ (27,186)</u>	<u>\$ 694,393</u>

Family Resources, Inc.

Notes to Financial Statements

June 30, 2022 and 2021

Note D – Investments (continued)

The following tables summarize the amortized cost and the levels in the ASC 820 fair value hierarchy into which the Organization's investments fall as of June 30, 2022:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds	\$ 406,282	\$ 406,282	\$ -	\$ -
ETP funds	130,541	130,541	-	-
Equity securities	157,570	157,570	-	-
	<u>\$ 694,393</u>	<u>\$ 694,393</u>	<u>\$ -</u>	<u>\$ -</u>

The amortized cost and estimated fair value of investments in debt and equity securities as of June 30, 2021 are as follows:

	<u>Amortized/Cost</u>	<u>Unrealized Gains (Losses)</u>	<u>Fair Value</u>
Mutual funds	\$ 481,064	\$ 35,623	\$ 516,687
ETP funds	219,976	20,724	240,700
Equity securities	164,363	16,257	180,620
	<u>\$ 865,403</u>	<u>\$ 72,604</u>	<u>\$ 938,007</u>

The following tables summarize the amortized cost and the levels in the ASC 820 fair value hierarchy into which the Organization's investments fall as of June 30, 2021:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds	\$ 516,687	\$ 516,687	\$ -	\$ -
ETP funds	240,700	240,700	-	-
Equity securities	180,620	180,620	-	-
	<u>\$ 938,007</u>	<u>\$ 938,007</u>	<u>\$ -</u>	<u>\$ -</u>

Net investment income (loss) of the Organization for the years ended June 30, 2022 and 2021 is as follows:

	<u>2022</u>	<u>2021</u>
Interest income	\$ 1,258	\$ 1,250
Dividends	20,377	19,445
Capital gains	10,954	4,059
Net unrealized gains (losses)	(90,330)	81,786
Realized gains (losses)	(32,368)	365
Endowment Fund Investments gains (losses)	(18,898)	22,514
Total investment income (loss)	<u>(109,007)</u>	<u>129,419</u>
Investment expenses	(5,392)	(5,013)
Net investment income (loss)	<u>\$ (114,399)</u>	<u>\$ 124,406</u>

Family Resources, Inc.

Notes to Financial Statements

June 30, 2022 and 2021

Note E – Property and Equipment, Net

Property and equipment along with the related accumulated depreciation consist of the following:

	2022	2021	Useful Life (Years)
Buildings and improvements	\$ 8,428,838	\$ 8,301,031	10 - 30
Land	988,259	988,259	-
Land improvements	5,350	5,350	10
Construction in progress	45,352	20,928	30
Furniture and equipment	460,995	740,074	3 - 7
Motor vehicles	265,608	265,608	5
	<u>10,194,402</u>	<u>10,321,250</u>	
Less: accumulated depreciation	(5,284,279)	(5,258,708)	
Property and equipment, net	<u>\$ 4,910,123</u>	<u>\$ 5,062,542</u>	

Depreciation expense for the years ended June 30, 2022 and 2021 were approximately \$357,000 and \$381,000, respectively.

Note F – Notes Payable and Line of Credit

At June 30, 2022 and 2021, notes payable consisted of the following:

	2022	2021
Loan payable, see a) and b)	\$ 586,833	\$ 754,500
City of St. Petersburg Safe Connections HUD Mortgage, see c)	446,054	446,054
Pinellas County Safe Connections HUD Mortgage, see d)	299,420	299,420
Total notes payable	<u>1,332,307</u>	<u>1,499,974</u>
Less: short-term portion of notes payable	(167,667)	(167,667)
Long-term portion of notes payable	<u>\$ 1,164,640</u>	<u>\$ 1,332,307</u>

- a) 2010 bank-qualified loan payable in monthly installments of \$13,972, plus interest at a variable rate of 67% of the sum of one-month LIBOR plus 2.25% (2.21% and 1.81% at June 30, 2022 and 2021, respectively), through December 2026, secured by properties, buildings, and improvements, and includes certain affirmative covenants. The bonding covenants require that the Organization maintain a Debt Service Coverage Ratio of no less than 1.30 to 1.00; and a Liquidity requirement of no less than \$100,000 in unrestricted cash. The covenants also require the Organization utilize the funds for their intended purpose or the Organization will be subject to a rebate payment to the United States on each fifth anniversary of the loan payable.

Family Resources, Inc.

Notes to Financial Statements June 30, 2022 and 2021

Note F – Notes Payable and Line of Credit (continued)

- b) Effective August 1, 2017 the Organization entered into a Rate Swap Agreement with a financial institution. Under the terms of the agreement, the Organization converted a notional value of \$1,000,000 of term note payable to a fixed rate of 3.06%. The agreement matures December 1, 2026 with the notional value amortizing to a value of \$0 over the life of the agreement. For the years ended June 30, 2022 and 2021, the fair value of the interest-rate swap agreement was a liability (asset) of (\$2,800) and \$15,556, respectively, and has been reflected in the accompanying statements of financial position. As of June 30, 2022 and 2021, the Organization recognized a gain on the interest-rate swap agreement of \$18,355 and \$11,303, respectively, and has been reflected as a change in net assets on the accompanying statements of activities.
- c) Mortgage note payable for funds received pursuant to a Community Development Block Grant from City of St. Petersburg. Compliance with all provisions set forth in the note shall defer payment of the principal amount through December 31, 2033, at which time all sums due and payable shall be forgiven. Interest will not accrue while payment of the principal is deferred. The note is secured by real estate. The agreement in an amount of \$387,558 was effective on November 8, 2018. Effective April 30, 2019, the agreement was amended to increase the total to \$446,054. The property is intended to be used as individual and family counseling center for families and troubled youths who are runaways and at-risk of becoming homeless; providing assistance to 100 unduplicated households in crisis who are principally low and moderate income households.
- d) Mortgage note payable for funds received pursuant to a Community Development Block Grant from Pinellas County. Compliance with all provisions set forth in the note shall defer payment of the principal amount through December 31, 2037, at which time all sums due and payable shall be forgiven. Interest will not accrue while payment of the principal is deferred. The note is secured by real estate. The agreement in the amount of \$299,420 is effective on October 18, 2018. The funding is intended to be used for facility improvements to include the construction of an expansion of the facility for additional office and program delivery space on the property.

The Organization was in compliance with or had obtained waivers for all related covenants as of June 30, 2022 and 2021, respectively. At June 30, 2022, payments on notes payable and principal maturities on the bonds are as follows:

<u>Year Ending June 30,</u>	
2023	\$ 167,667
2024	167,667
2025	167,667
2026	83,833
Thereafter	745,473
Total	<u>\$ 1,332,307</u>

The interest expense incurred by the Organization for fiscal years ended June 30, 2022 and 2021 was approximately \$22,000 and \$26,000, respectively.

Family Resources, Inc.

Notes to Financial Statements June 30, 2022 and 2021

Note G – Net Assets With Donor Restrictions

As of June 30, 2022 and 2021, the Organization had the following net assets with donor restrictions:

	<u>2022</u>	<u>2021</u>
Buildings constructed with grant funds	\$ 289,092	\$ 377,857

During the years ended June 30, 2022 and 2021, the Organization released the following amounts from donor restrictions:

	<u>2022</u>	<u>2021</u>
Release of land use restrictions	\$ 88,765	\$ 88,763
Restricted contributions received	-	100,000
	<u>\$ 88,765</u>	<u>\$ 188,763</u>

Under several grants, Family Resources, Inc. signed land use agreements or contracts requiring the facilities to be used for the intended program purpose for periods ranging from 10 to 18 years. If the facilities are not used for the intended program purpose for the required period, the grant funds will be required to be repaid to the grantor using formulas set forth in the land use agreements or contracts. Since the Organization must operate the facilities for a specified purpose for a stated period of time, the grant funds are recorded as net assets with donor restrictions and amortized into net assets without donor restrictions over their respective contract years.

Note H – Liquidity and Availability of Financial Assets

The Organization's management monitors its liquidity so that it is able to cover operating expenses. The Organization budgets for such costs based on the prior year actual expenses and anticipated future expenses. Budgets are approved by the Board.

Management has budgeted approximately \$9,000,000 of operating expenses and \$8,729,000 of grant income in reoccurring or signed Federal, State and Local grants to be paid within one year of the statement of financial position date. The Organization plans to supplement the remainder with expected fundraising and donations.

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.

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 the statement of financial position date.

Financial assets:		
Cash and cash equivalents	\$	2,045,215
Grants receivable		873,704
Endowment fund investment		152,921
Investments		694,393
Total financial assets		<u>3,766,233</u>
Less: deferred revenue		(53,890)
Less: board designated endowment fund		(152,921)
Less: financial assets held to meet donor-imposed restrictions		<u>(289,092)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$	<u>3,270,330</u>

Family Resources, Inc.

Notes to Financial Statements June 30, 2022 and 2021

Note H – Liquidity and Availability of Financial Assets (continued)

The above table reflects donor-restricted and board designated endowment funds as unavailable because it is the Organization's intention to invest those resources for the long-term support of the Organization. However, in the case of need, the board of directors could appropriate resources from its designated endowment.

Note I – In-Kind Contributions

The Organization records various types of in-kind contributions. Contributed services are recognized at fair value if the services received create or enhance long-lived assets; require specialized skills; are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by like amounts in expenses or additions to property and equipment.

In-kind revenue and in-kind expense utilized from contributed nonfinancial assets consisted of the following for the years ended June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Services	\$ 65,940	\$ 79,082
Free use of facilities	91,529	91,529
	<u>\$ 157,469</u>	<u>\$ 170,611</u>

Note J – Operating Leases

The Organization has several non-cancellable operating leases for facilities and equipment. Rent expense relating to leased facilities for the years ended June 30, 2022 and 2021 was approximately \$50,000 and \$61,000, respectively. Rent expense relating leased equipment for the years ended June 30, 2022 and 2021 was approximately \$38,000 and \$41,000, respectively. In addition to the lease expense, the Organization also received donated use of facilities in the amounts of approximately \$92,000 for the years ended June 30, 2022 and 2021, see Note I.

Future minimum rental payments for each of the next three years at June 30, 2022 are as follows:

Fiscal Year	<u>Operating Leases</u>		
	Facilities	Equipment	Total
2023	\$ 41,050	\$ 28,668	\$ 69,718
2024	-	2,389	2,389
	<u>\$ 41,050</u>	<u>\$ 31,057</u>	<u>\$ 72,107</u>

Note K – Commitments and Contingencies

Litigation

Certain conditions may exist as of the date the financial statements are issued, which may result in a loss to the Organization but which will only be resolved when one or more future events occur or fail to occur. The Organization's management and its legal counsel assess such contingent liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the Organization or unasserted claims that may result in such proceedings, the Organization's legal counsel evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

Family Resources, Inc.

Notes to Financial Statements

June 30, 2022 and 2021

Note K – Commitments and Contingencies (continued)

Litigation (continued)

If the assessment of a contingency indicates that it is probable that a material loss has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Organization's financial statements. If the assessment indicates that a potentially material loss contingency is not probable, but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, together with an estimate of the range of possible loss if determinable and material, would be disclosed.

Federal, State and Local Grants

Grant funds received by the Organization are subject to audit by grantor agencies and independent auditors. Audits of these grants may result in disallowed costs, which may constitute a liability of the Organization. In the opinion of management, disallowed costs, if any, would not have a materially adverse effect on the Organization's financial condition.

State Unemployment Insurance

The Organization is self-insured with regards to state unemployment insurance. The possibility exists that assessments may be made in the future by the State of Florida for unemployment claims made by former employees. The State of Florida has placed limits on the payments and duration on these claims. The Organization has estimated its future liability based on current and future claims within the limits set by the State of Florida and number of employees terminated. The Organization had accrued approximately \$137,000 and \$128,000 as of June 30, 2022 and 2021, respectively, related to future unemployment claims. These claims are included in accounts payable and accrued liabilities on the accompanying statements of financial position. The Organization also maintains a deposit on hand for unemployment exposure. As of June 30, 2022 and 2021, the Organization held cash deposit balances of approximately \$56,000.

Note L – Paycheck Protection Program

In May 2021, the Company participated in the Paycheck Protection Program ("PPP") under the CARES Act and secured financing through a financial institution for \$859,800 at 1.00% interest. The loan had a maturity date in May 2023 and a deadline for forgiveness for 10 months and 24 weeks. The loan was guaranteed by the Small Business Administration. The Organization received forgiveness on this loan in February 2022 and recorded a gain on debt extinguishment.

Note M – Retirement Plan

The Organization has implemented a defined contribution retirement plan as allowed under Section 403(b) of the Internal Revenue Code. This plan provides a defined contribution and a deferred compensation retirement arrangement for substantially all of its employees. The Organization's retirement plan contribution for the years ended June 30, 2022 and 2021, totaled approximately \$68,000 and \$89,000, respectively. Employees are eligible to participate in the plan upon date of employment. Employees become eligible for employer matching contributions after six months of employment, and are immediately vested in their elective deferral. Participants fully vest in the employers' contributions over a period of four years of service to the Organization.

Family Resources, Inc.

Notes to Financial Statements June 30, 2022 and 2021

Note N – Subsequent Events

On August 5, 2022 the Organization purchased a building for approximately \$672,000.

Management has assessed subsequent events through September 22, 2022, the date on which the financial statements were available to be issued.

Supplemental Information

Family Resources, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal and State Grantor/Pass-Through Grantor Program Title	Assistance Listing Number	Contract/Grant Number	Federal Expenditures	Transfers to Subrecipient
U.S. Department of Health and Human Services				
Direct program: Basic center grant				
Runaway Youth - North Shelter	93.623	90CY7313-01-00	\$ 146,054	\$ -
Runaway Youth - South Shelter	93.623	90CY7196-01-00	36,300	-
Runaway Youth - South Shelter	93.623	90CY7196-02-00	154,646	-
Runaway Youth - Manatee Shelter	93.623	90CY7062-03-00	51,601	-
Runaway Youth - Manatee Shelter	93.623	90CY7361-01-00	142,988	-
Total program			531,589	-
Direct program: Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth				
Pinellas Programs - Street Outreach	93.557	90YO2310-03-00	29,578	-
Pinellas Programs - Street Outreach	93.557	90YO2449-01-00	79,005	-
Total program			108,583	-
Direct program: Healthy Marriage and Relationship Education				
Safe2Be You & Me Program	93.086	90ZD0013-01-00	153,067	-
Safe2Be You & Me Program	93.086	90ZD0013-02-00	441,670	-
Total program			594,737	-
Total U.S. Department of Health and Human Services			1,234,909	-
United States Treasury (Coronavirus Relief Fund)				
Passed through Pinellas County Board of County Commissioners:				
Youth Enrichment Program	21.019	Phase 5 funding	1,113	-
Youth Enrichment Program	21.019	Phase 5 funding	3,000	-
Youth Enrichment Program	21.019	Phase 6 funding	4,958	-
Youth Enrichment Program	21.019	Phase 6 funding	5,104	-
Pinellas Programs	21.019	CARESACTCC36873A	3,882	-
U.S. Department of Agriculture				
Passed through Florida Department of Health:				
Child and Adult Care Food Program	10.558	H2459	50,921	-
Child and Adult Care Food Program	10.558	D3822	2,545,270	2,207,074
Child and Adult Care Food Program - COVID funding	10.558	D3822	81,470	86,876
Child and Adult Care Food Program	10.558	A4188	10,023	-
Total program			2,687,684	2,293,950
Total Pass-Through			2,705,741	2,293,950
Total Expenditures of Federal Awards			\$ 3,940,650	\$ 2,293,950

Family Resources, Inc.
Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2022

Federal and State Grantor/Pass-Through Grantor Program Title	Assistance Listing Number	Pass-through Grantor's Number	Expenditure State Awards
Florida Department of Juvenile Justice			
Passed through the Florida Network of Youth and Family Services, Inc.:			
Domestic Violence Respite/Probation Respite	80.005		\$ 76,545
Children and Families in Need of Services (CINS/FINS)	80.005		2,198,214
Children and Families in Need of Services (SNAP)	80.005		429,116
Children and Families in Need of Services (SNAP Youth Justice)	80.005		64,169
Children and Families in Need of Services (ICM)	80.005		6,934
Total Florida Department of Juvenile Justice			<u>2,774,978</u>
Passed through State College of Florida, Manatee-Sarasota			<u>11,555</u>
Total			<u>11,555</u>
Total state financial assistance			<u><u>\$ 2,786,533</u></u>

Family Resources, Inc.
Schedule of Local and Other Awards
For the Year Ended June 30, 2022

Grantor/Program Title	Local and Other Expenditures
City of St. Petersburg Social Action Safe Connections - Street Outreach	\$ 5,781
Pinellas County Social Action Safe Connections - Street Outreach	30,434
Pinellas Coummunity Foundation	200
Manatee County:	
Residential Shelter	65,096
CERTAIN	228,594
Total Manatee County	293,690
Substance Abuse Advisory Board, Pinellas Conty, Florida Youth Shelter	5,500
School District of Manatee County Youth Shelter	7,710
Juvenile Welfare Board of Pinellas County:	
Family / Youth Services - Residential	357,847
Non-Operating Capital Grant	146,825
COST Youth Enrichment Program	559,650
Elementary Intensive Case Management	67,990
Total Juvenile Welfare Board of Pinellas County	1,132,312
Total Expenditures of Local Awards	\$ 1,475,627

Family Resources, Inc.

Notes to Schedule of Expenditures of Federal Awards, State Financial Assistance, and Local Awards

June 30, 2022

Basis of Presentation

The accompanying schedule of expenditures of federal awards, state financial Assistance, and Local Awards (the “Schedule”) presents the activity of all federal, state, and local programs administered by Family Resources, Inc. Awards received directly from governmental agencies, as well as those passed through other government agencies, are included in the Schedule. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.650, Rules of the Auditor General. Because the Schedule presents only a selected portion of the operations of Family Resources, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Subrecipients

The Organization provided federal awards to subrecipients during fiscal 2022 as identified in the transferred to subrecipient column in the Schedule.

As a service provider, the Organization has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these sub-awards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award’s performance goals.

Indirect Cost Rate

The Organization has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Family Resources, Inc.

Notes to Schedule of Expenditures of Federal Awards, State Financial Assistance, and Local Awards

June 30, 2022

Federal Loan Programs

As discussed in Note F of the financial statements, the Organization received U.S. Department of Housing and Urban Development (“HUD”) federal awards in the form of two loans from the City of St. Petersburg and Pinellas County, which related to the Safe Connections Projects A and B. The City of St. Petersburg loan was stipulated to be used towards partial demolition and reconstruction of a property, which is to be used as an individual and family counseling center to families and troubled youths who are runaways and/or at-risk of becoming homeless. The Pinellas County loan was stipulated to be used towards facility improvements, including the construction of an expansion of the facility for additional office and program delivery space. The Organization is required to utilize the property as a counseling center, as described above. The Organization was in compliance with the current requirements of the federal loan programs for the years ended June 30, 2022 and 2021. The following table shows federal loan programs as of July 31, 2022 and 2021, respectively:

<u>Federal Agency</u>	<u>Assistance Listing Number</u>	<u>Program</u>	<u>Loan Balances as of July 1, 2021</u>	<u>New Loans During Fiscal Year June 30, 2022</u>	<u>Total Loan Amounts per Program</u>
HUD	14.218	City of St. Petersburg	\$ 446,054	\$ -	\$ 446,054
HUD	14.218	Pinellas County	299,420	-	299,420
			<u>\$ 745,474</u>	<u>\$ -</u>	<u>\$ 745,474</u>



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

To the Board of Directors of
Family Resources, Inc.
Pinellas Park, FL

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 Family Resources, Inc. (the "Organization"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 22, 2022.

Internal Control over Financial Reporting

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

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

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



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free 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 audits, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Assurance Dimensions

Tampa, Florida
September 22, 2022



Independent Auditors' Report on Compliance for Each Major Program and Major Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General of the State of Florida

To the Board of Directors of
Family Resources, Inc.
Pinellas Park, FL

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

We have audited **Family Resources, Inc.** (the "Organization")'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs and major state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program and Major State Project

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



Report on Internal Control over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

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

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

Assurance Dimensions

Tampa, Florida
September 22, 2022

ASSURANCE DIMENSIONS CERTIFIED PUBLIC ACCOUNTANTS & ASSOCIATES
also d/b/a McNAMARA and ASSOCIATES, PLLC

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Family Resources, Inc.

Schedule of Findings and Questioned Costs June 30, 2022

Section 1 – Summary of Auditors’ Results

<u>Financial Statements</u>	<u>Results</u>
Type of auditors’ report issued:	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

	<u>Federal Awards</u>	<u>State Projects</u>
Internal control over major programs:		
Material weakness identified?	No	No
Significant deficiencies identified not considered to be a material weakness?	None reported	None reported
Type of auditors’ report issued on compliance for major programs:	Unqualified	Unqualified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance.	No	No

Identification of Major Federal Programs and Major State Projects:

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
10.558	U.S. Department of Agriculture Child and Adult Care Food Program
<u>Assistance Listing Number</u>	<u>Name of State Project</u>
80.005	Florida Department of Juvenile Justice Children and Families in Need of Services

	<u>Federal Awards</u>	<u>State Projects</u>
Dollar threshold used to distinguish between Type A and Type B programs	\$ 750,000	\$750,000
Auditee qualified as low-risk auditee?	Yes	N/A

Family Resources, Inc.

Schedule of Findings and Questioned Costs

June 30, 2022

Section 2 – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements for which *Government Auditing Standards* requires a reporting in a Uniform Guidance audit.

Prior Year Audit Findings

No matters were reported.

Section 3 – Federal Awards Findings and Questioned Costs

This section identifies the audit findings required to be reported by the Uniform Guidance as well as any abuse findings involving federal awards that is material to a major program. There were no instances of abuse found as a result of our audit procedure.



“Management Letter”

Based on Rule 10.654(1) (e) of the Rules of Auditor General of the State of Florida

To the Board of Directors of
Family Resources, Inc.
Pinellas Park, FL

Report on the Financial Statements

We have audited the financial statements of **Family Resources, Inc.** (the “Organization”), as of and for the fiscal year ended June 30, 2022 and have issued our report thereon dated September 22, 2022.

Auditor’s Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the Uniform Guidance, Audits of States, Local Governments, and Non-profit Organizations; and Chapter 10.650 or 10.550 Rules of the Florida Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor’s Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance in accordance with Uniform Guidance and Chapter 10.650 or 10.550, Rules of the Florida Auditor General; and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated September 22, 2022, should be considered in conjunction with this management letter.

Other Matter

Section 10.654(1)(e), Rules of the Auditor General, requires that we address 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 or State project amounts that is less than material but which 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 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.

Assurance Dimensions

Tampa, Florida
September 22, 2022

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