

# Application Form

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## *Organization Information*

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An informational webinar about this application is available to watch.

The rubric that will be used to score this proposal can be downloaded [here](#).

If you would like to complete this application first in Microsoft Word, you may download a Word version [here](#). Please pay attention to character limits.

### **Brief Project Descriptor**

Please briefly describe this organization's request.

### **Organization Name\***

Learning Empowered, Inc.

### **Project Name\***

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

LE Family Multipurpose Center

### **EIN\***

59-1623437

### **Incorporation Year\***

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

1975

### **Mission Statement\***

What is your organization's mission statement?

To empower families and build resiliency through educational programs and services across the lifespan.

## 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

KFHQLHSMTZ7

## Annual Operating Budget\*

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

\$3,770,000.00

## Amount Requested\*

The maximum grant amount is \$500,000.

\$500,000.00

## Does the total project cost exceed the amount your organization is requesting?\*

Please note: Answering "Yes" will cause additional questions to load later in this application.

### Examples

ABC Childcare is seeking funding for a new playground. ABC Childcare is asking PCF to fund \$150,000 for certain equipment, and will seek other funding and donations for the remaining \$20,000 of the playground. ABC Childcare would select "Yes" for this question.

Better Tomorrow, a mental health provider, is looking to expand their counseling center by two rooms to meet increased service demand arising from the pandemic. Better Tomorrow has secured \$25,000 in private contributions, and wants to request the remaining \$125,000 in this grant. Better Tomorrow would select "Yes" for this question.

DBE Food Pantry is seeking funding a new HVAC unit for their pantry, and is requesting \$40,000 from PCF to cover the entire cost. DBE Food Pantry would select "No" for this question.

No

## Rent vs. Own\*

Does your organization rent or own the property for which you are proposing modifications?

Own

### 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.

Yes

## Request Specifics

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### Pinellas County 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

### Programming 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.**

Learning Empowered (LE) has been providing services to the community since 1975, primarily through high quality early learning programming and citizenship and immigration services. The name was changed from United Methodist Cooperative Ministries in 2018 to reflect our mission and focus, and new leadership came

aboard in 2021. In response to the pandemic that has almost decimated the childcare industry and seriously impacted both our teaching staff and the families we serve; we developed strategies with our committed and diverse Board of Directors to meet people's needs more directly and expand our impact. Since then, we have made major changes to our infrastructure and programming. These changes include merging our administrative office space into our current primary campus that serves children birth to five, remodeling and expanding multiple service spaces, partnering with other agencies to maximize resources, improving our classroom environments with new materials and furnishings, and general repairs and beautifying projects that are ongoing. We have secured funds to expand our citizenship program to serve very young children and their parents, partnered with Head Start to serve 35 additional children at our main campus, launched two new programs that provide mental health consultation services to the entire community, opened two specialized classrooms for three and four-year-olds who need a therapeutic learning environment that will serve the whole family, and partnered with a local nonprofit early educators' group to serve more children. We are converting an empty building on our property to respond to the infant capacity crisis in our county as the new LE Baby House that is scheduled to open in summer 2024. All these endeavors are part of our five-year strategic plan to better utilize the ample space and vacant buildings of our main campus and to respond to the overwhelming needs of our community that have been exacerbated by the pandemic to meet our mission.

## 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.

The lasting impact and toxic stress created through the pandemic exacerbated situations for families who were already living with financial instability or poverty and has been compounded in the years since. Housing has become a huge factor for the wellbeing of families with a rise of 23% in overall costs. Almost half (45%) of families are struggling with affordability (Tampa Bay Regional Competitive Report) The Child Opportunity Index (COI) indicates that the neighborhoods served by LE are labeled as "low or very low" on the index for children who have less opportunities for high quality education, mental health services, green spaces, affordable housing and other critical factors for wellbeing. A staggering 45% of black children and 25% of Hispanic children in our service corridor are identified as having very low-quality early learning opportunities. A local ALICE rate of 33% and poverty rate of 13% makes a combined impact of 46% (ALICE Report United Way Suncoast) This illustrates the need for thoughtful, carefully designed services to change the trajectory of our residents starting in infancy. The family make-up of 95% of the families we serve are working parents who qualify for subsidized childcare funds from the state and are living at or below the poverty level. The children enrolling in our programs have demonstrated a higher incidence of exposure to traumatic events and difficult life situations since COVID. The rate of trauma-related behaviors has tripled based on teacher reports within our agency and from multiple other child-serving agencies in community meeting spaces. These factors have impacted learning outcomes with a substantially lower rate of school readiness of 58% in Pinellas County for 2022. The rate of homelessness has remained steady over the past year with an estimated 10% of the families we serve falling into this category. The level of need is extremely high, and we are focused on developing programs and services to help meet those needs.

## Negative Economic Impact\*

**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.**

**The more quantifiable your negative economic impact is, whether it be fiscal losses/pressures or increased service demand, the stronger your answer will be. Use numbers whenever possible. The more specific your evidence, the**

**better.**

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

- A reduction in revenue from 2019 to 2020
- Inflationary pressures
- Increases in demand for services that have not been compensated for through new revenue
- The use of reserves for unbudgeted expenses since the onset of the pandemic, and such use of reserves has prevented the purchase of capital assets
- A need for capital assets to offset community need for which your organization does not have the resources to purchase due to the negative economic harm from the pandemic
- A need for additional capital assets to adapt operations to accommodate health and safety guidelines by the CDC
- Growth in restricted pandemic-related revenue that does not permit capital asset acquisition

LE's operations and revenue suffered severe losses as a direct result of the pandemic that continue today. Beginning in 2020, the agency experienced major reductions and fluctuations in child enrollments in all four of our childcare sites. These changes in enrollment were due to ongoing exposure to COVID to children and their families, frequent contractions of illness, long-term complications, loss of employment due to budget cuts, an inability to work in order to care for themselves or their children, fear of exposure, frequent forced closings of classrooms per the health department for infections, and instability in the job market. As the incidence of COVID lessened, families did not return to childcare as expected across the country. The job market changed dramatically, and LE was not able to reach the enrollment numbers that are needed to maintain operations. Additionally, the great teacher exodus has greatly impacted early learning programs nationwide. In Pinellas County, the infant to adult ratio is the lowest in the country at 3 infants to 1 adult. This is lower than the national accreditation standards of 4:1 and contributes to financial losses for serving infants. Teacher deficits, job shifts for families, restrictive ratios for infants, and low or fluctuating childcare enrollment forced LE to close two of four childcare programs: one in south St. Petersburg and one in Clearwater. In response to these societal upheavals, LE conducted a major salary review in 2021 and adjusted salaries across the board to reflect the job market, keep good teachers, and attract new staff. LE is committed to paying our teaching staff a competitive wage which limits our budget for enhancements or expansion of programming. 95% of our childcare income is derived from state childcare subsidy reimbursements that have not increased since the pandemic. We are currently operating with limited unbudgeted reserves and all funds go towards staffing and operations to serve our families. Enrollments continue to be lower than pre-pandemic rates and are inconsistent with unstable family situations. Our grant funded programs complement each other and offer mental health consultation for childcare programs and families across the county, mental health counseling for families, therapeutic classrooms for children with severe behavior or learning disorders, citizenship and immigration programs for adults and their children to increase literacy, community trainings, and family groups. These grant funded programs do not allow for any additional capital purchases or investments.

## Negative Economic Impact - Uploads

**You have the option to upload supporting documentation regarding negative economic impact. However, please limit your upload to no more than five pages. Word, Excel, JPG and PDF files are accepted.**

JWB PCOI Map - LE-combined.pdf

## Pandemic Relief Funding\*

Please describe all government pandemic relief funding your organization has received since the onset of the pandemic (March 2020). This includes but is not limited to the Pinellas CARES Nonprofit Partnership Fund, other ARPA funding, PPP (Paycheck Protection Program), and Community Block Development Grants specifically targeting COVID-19 relief.

**Explain why or how this pandemic-relief funding has not alleviated the negative economic impact you have described above.** Potential reasons include expiration dates on certain funding, inflationary pressures, restrictions prohibiting capital expenditures, or the funding simply not being enough to remedy the harm you've indicated above. **The more concrete your numbers, the better.**

**If you have not received government relief funding for your organization since the onset of the pandemic, write "No pandemic relief funding received" below.**

Learning Empowered suffered enormous losses in revenue and service delivery during and after the pandemic. The crux of our programming lies in direct personal contact with children and adults that could not be replicated otherwise. All four of our childcare programs were closed for three full months, with limited operations for months to follow. The local health department mandated lengthy criteria to serve children that included extensive cleaning protocols, monitoring, and reporting of positive infection results for parents, children and staff, proof of testing for enrollment, and constantly fluctuating rules into the end of 2021. Teachers were routinely exposed to infections that led to frequent illnesses and critical losses in staffing that limited our ability to serve families consistently. Classrooms were repeatedly closed per the health department, along with additional mandates from the Early Learning Coalition (ELC) of Pinellas that administers the childcare scholarship funding for most of the children in our programs. LE received funding from the Childcare Stabilization Subgrant that was authorized by Congress through the ARPA and given to each state for childcare programs based on their participation in the School Readiness (SR) program administered by the ELC. We received four payments from this program for a total of \$177,501.30 in May of 2022. By this time, the financial losses in our childcare programs were substantial and sustained for over two years. These losses led to the closure of two of our sites and a reinvestment in the staff from those sites to our main campus. The funds we received allowed us to increase our salaries across the board to over fifty employees. Teacher shortages have been consistent nationwide and have affected our ability to keep high quality staff. The funds allowed us to keep and attract new teachers, develop recruitment strategies that included bonuses and tiered salaries for education, training, and experience, and guaranteed health insurance for all employees, which is rare in the childcare field. We have since expanded and diversified our programming to include mental health services to our families and to the community, training and groups for families and childcare providers, a new Head Start partnership for guaranteed federal income, and alternative citizenship classes in a virtual format to create stability and prepare us to serve in all circumstances.

## Proposal Description\*

The American Rescue Plan Act requires a request that is reasonable and proportional to the level of negative 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 project proposal and address the following:

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

The project that LE is seeking to fund is the remodeling of a closed church site on our property to serve as the Family Engagement Center (FEC). The goals of the FEC are to expand services to children in K-8th grade in

afterschool and summer camp programs, expand our mental health services with counseling, family groups and teacher trainings, and offer community arts programming such as yoga, dance, art classes and other cultural endeavors that consider children with learning disabilities, behavior challenges, and/or mental health issues. The building is large enough to conduct after-school programming and provide rooms and spaces for private mental health services, therapeutic groups, trainings, and meeting space. The FEC will address negative economic harm in several ways. It will allow LE to continue to serve the complex needs of families with expanded space and a carefully designed environment. The new building will provide families an additional resource to access childcare services for more of their children, to receive those services in one location, to access mental health services and supports more readily, to join in community activities and network with other families, to access resources to meet their family needs, and to participate in arts and cultural activities. The level of negative impact from COVID can be measured in revenue and staffing losses, but also in the consistent level of stress and trauma-responses demonstrated by our very young children and by their families. The number of children in our programs who exhibit trauma-based behaviors or undiagnosed disorders went from one-in-ten per classroom pre-Covid, to an average of five-in-ten post pandemic. The need for expanded space and programming is represented in referral spikes for child interventions in the county, as well as reports from other educators in desperate need of coaching, training, and general support. The average wait time for children ages 3-5 needing evaluation from the school district for learning or emotional disabilities is six months. We are serving those children. FEC will provide space for all those things and serve families in the ways that are most needed. It is being designed to serve as a hub for multiple services that can adapt and evolve to meet needs. The FEC is a thoughtful and responsive solution to mitigate the harm caused to so many people with an array of support and services designed to address their complex needs.

### Number Served\*

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

300

### 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 project.

We intend to market the services of the FEC to all the families we currently serve. We estimate that at least 50 children and 50 of their family members from that group will access services. Each participant will be counted one time for receiving a service of the FEC. For example, a family with a child enrolled in our early learning campus may enroll an older sibling in our afterschool program, enroll both children in our summer camp, and participate as a family in counseling sessions at the FEC. Each participant is counted once in this



equation as a recipient of services. All programs of the FEC will be open to the community. It is anticipated that 50 children and 50 adults will access services for a total of 100 unduplicated participants. The center will also host training events, meetings, and family or mental health groups for an additional unduplicated number of 100 participants. The total number of unduplicated clients to receive benefit from the FEC is at least 300 annually.

## Organizational Sustainability\*

How does this project contribute to the long-term sustainability of your organization and the work it does? That is, what impact will this project have on your organization and/or its clients over the long-term?

Examples include increased service capacity, reduced cost of delivering services over time, higher-quality or more equitable service delivery, and increased lifespan/quality of property.

Quantifiable numbers will strengthen your answer.

Developing the LE Family Engagement Center contributes to the long-term sustainability of our agency with increased opportunities for more programming that will offset the costs of serving younger children and increased revenue from multiple new services. The old church space has amazing potential for targeted program planning and development. The increase in service capacity would double the number of people we serve and provide new services that are less costly. Childcare for children under the age of five is expensive because of two factors: (1) the need to hire highly educated and trained teaching staff with a commensurate salary and (2) the lower required child to adult ratios in each classroom to ensure safety. Additionally, LEC maintains national accreditations of quality that also mandates lower ratios and higher teacher education. The development of after-school programming and summer camps that can serve school age children will offset the costs of the early learning program where the child to adult ratio is much higher. The FEC will also offer arts programming to our families and to the community using donated services or in-house staff to generate more revenue to sustain the programs. The FEC project will substantially increase the lifespan of the property by remodeling the final building of the campus as a service space that can function in many ways. The LE campus is located on a main road surrounded by multiple neighborhoods and people passing by to work and shops that makes it highly visible and accessible. It is an excellent use of space to serve the public with critical mental health, educational and cultural programming in an area identified as needing it the most.

## Project Specifics

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### Permits\*

Please describe any permits necessary for the successful completion of this proposed project. Be sure to include any permits already obtained or in progress, and/or what the timeline is to acquire permits.

Permits will be required to complete the FEC project. LE has planned and completed multiple other projects on the main campus since 2021 that required permitting. A leadership team has been identified for this and other building enhancement projects that includes the Executive Director, the Director of Facilities, the Director of Operations, and a part-time Projects Manager. They collaborate with our Board of Directors Facilities Committee to provide guidance, develop key building recommendations, and assist with contracting. This group was organized in 2022 as part of a five-year strategic plan to improve services, enhance service spaces, develop new construction plans, and oversee facilities operations to ensure best practices and outcomes. This allows us to prioritize activities on our project timelines and reach goals more quickly and efficiently. All these positions make up the leadership team for this project. Following the completion of the architectural drawings, the leadership team will meet to review the plans and develop the



timeline and action plan that will include accessing permits right away. LE recently contracted to have the roofs replaced on all our main campus buildings, including the future FEC. The old church steeple was also removed from the building to prep the space for the interior, parking, and grounds upgrades to begin serving clients in 2024. The campus has been upgraded in multiple ways with all necessary permits and without any conflicts through the leadership team. We do not foresee any issues or conflicts in accessing permits and working with our contractors to reach our goals with a strong, organized and experienced team.

## Plan Set\*

Do you have a plan set for this project?

A plan set refers to the "batch" of plans, drawings, prints, files, etc., that you receive from an architect that explains what needs to be built, how, and where. **Not all qualifying projects in this process require a plan set.**

**If you answer Yes, you should upload the Plan Set in the question below.**

No

## Plan Set Upload

If you answered "Yes" above, please upload the Plan Set here. If you have trouble with file size limitations, please reach out to Rose Cervantes at [rcervantes@pinellascf.org](mailto:rcervantes@pinellascf.org). If you have any narrative to accompany the plan set, you may write it below.

**PDF files are permitted.**

LE conducted a lengthy vetting process in 2023 to choose the best architect for this project. We contracted with Abode Studio, LLC. over the summer and drawings are being rendered with careful guidance from our Board Facilities Committee and the leadership team. At the time of this request, the drawings are being completed by the architectural firm. The expectation for completing the drawings is the end of October, when the leadership team and the Board committee will review it and make final recommendations for adjustments. It is LE's practice to get multiple contracting bids for review by the leadership and make a final choice that will consider cost, quality of materials, timeline and professional experience. Our communications to the architect were to connect the campus together seamlessly through covered walkways, outdoor play areas for older children, streamlined parking and parent drop off areas, and interior remodeling of the FEC. The architect drawings and building plans can be submitted to Pinellas Community Foundation along with a timeline, permits, contracts, and activities plan before the end of 2023 if funded.

## Construction Schedule/Timeline\*

Given a spending deadline of December 31, 2026, give a detailed and **realistic construction schedule**/timeline as to how this large capital project will be executed and completed. If there are phases to this project, indicate so in the narrative below. If you specified that permits were needed for this project above, ensure you include the acquisition time in the schedule.

Please include the following:

- 1. How the timeline/schedule was developed, and by whom.**
- 2. Timeline of planning and execution. Please include start and end dates by month and year. For example, April 2023 - June 2023.**

**Example:**

Better Tomorrow is proposing the expansion of their counseling center. This requires a 2-month planning phase, one month to obtain all necessary permits, and four months to build. Better Tomorrow would list each phase, a brief description of what takes place in each phase, and an estimated start and completion date for each phase, and an explanation of how the schedule was developed.

*As indicated previously, the timeline for the Family Engagement Center project has not been finalized at the time of this request. Following the completion of the architectural drawings, a project plan will be developed by our leadership team and our Board Facilities Committee to ensure that all variables are considered and monitored for the highest chance of success. Our timeline and schedule are contingent upon the architectural drawings that we anticipate will be finished by the end of October of this year and will allow us to develop our project plan by the end of 2023. This can be made available to PCF at that time to further support this request. It is important to note that contractors are unable and unwilling to bid on remodeling and construction projects without an architectural plan that outlines the work. The FEC project has several phases of development including that which has been completed already: to organize the leadership team, design the campus, and hire an architect. The second phase of the project will include the drawings review and timeline development by the leadership team before the end of the year. The third phase will be to interview and vet all contractors with final bids to be reviewed by the team. Permits will be obtained through the chosen contractor in the beginning of 2024 as phase four, and it is expected that building can begin in the Spring. The FEC project is actually the final part of an overall plan to remodel and reconfigure the LE campus to improve and enhance services. The actual construction could likely be completed before the end of 2024, which falls way before the spending deadline for this request. Even in the case that construction is extended or requires modifications, it is highly unlikely that the project would go past 2025. LE has tackled and completed multiple other construction projects in the past two years, all of which have been very successful. These projects have allowed us to learn the effective ways to conduct building projects and prepare us to tackle this final endeavor to remodel and prepare the new Family Engagement Center to serve up to 300 individuals annually and support our mission.*

## Team Leadership\*

Please describe the following:

1. The team and leaders that will be overseeing this proposed project.
2. Their relationship to your organization
3. Their role in this project
4. Whether or not they have overseen similar projects

The team that will oversee the FEC project includes the Executive Director, the Facilities Director, the Director of Operations, the Board of Directors Facilities Committee and a part time Projects Manager that make up the leadership team. The Facilities Director works directly with the Executive Director to plan and respond to all facilities issues in both LE locations. This includes primary oversight of construction projects, contracting, and long and short-term planning. The Director of Operations oversees program operations and is a key part of the leadership team to recommend design space to serve the targeted population, ensure that licensing rules and regulations are considered, translate current and future service needs in designing spaces, and predict how the space can best serve families. The Board of Directors Facilities Committee acts as an additional support to all facilities issues and projects. The directors on the committee were chosen due to their work-affiliations with facilities and construction. They represent both the public and private sector of these categories and have many years of experience and expertise to offer the leadership team. The Project Manager will work only to support two main construction projects, the LE Baby House and the FEC. This position will act as the key contact for work conducted onsite, coordinate all planned activities, monitor the quality of work and the timeline, and report consistently to the leadership team. This position was created to ensure that the day-to-day needs of both projects are managed by a designated person and to provide a streamlined process between contractors and the agency for better communication and execution of the plan. LE has embarked on many remodeling and construction projects since our Executive Director took the helm

in 2021 and worked with our Board and administrative team to improve and enhance LE's programs and services. We have identified reliable sources for various facility vendors that can be leveraged in these new projects such as flooring installers, landscapers, movers, plumbers and HVAC repairs. We fully understand the process for pulling permits, how to prepare a realistic timeline, the day-to-day needs for construction work oversight, and how to design spaces to serve the community in meaningful ways.

## *Geographic Impact and 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 meet at least one of the following descriptions:

- 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)
- Organization located or serve households within a Qualified Census Tract (QCTs)
  - Defined by U.S. Department of Housing and Urban Development (HUD)
  - To assess if your organization serves or is headquartered in a QCT, use this link. 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.

## **Benefits and Geography of Project\***

Please describe how the communities/clients that will benefit from this capital purchase, and how they were disproportionately impacted by the pandemic according to the examples above.

The families we intend to attract to our services through the development of the Family Engagement Center primarily live in and around both LE campuses that are located near one another. Several areas surrounding both campuses are identified as Qualified Census Tracts and Difficult Development areas. 90% of the families we serve in our early learning and mental health programs fall below the poverty level and qualify for subsidized childcare, free food programs, free citizenship and immigration services, and free mental health services through LE. We historically serve the most marginalized and vulnerable populations with a sustained rate of 60% of our services delivered to those identified as BIPOC. Most families in our childcare programs are eligible for the Childcare Food Program (CCFP), and indicate that they receive SNAP, TANF or other public assistance programs. The Juvenile Welfare Board's website measures the Pinellas Child Opportunity Index (PCOI) with mapping that shows children living around LE campuses have low to very low opportunities for 24 indicators under three categories: education, health & environment, and socioeconomic status. The United Way Suncoast 2023 ALICE Report indicates that "persistent racism, ageism, gender discrimination, and geographic location limit many families' access to resources and opportunities for financial stability." The data collected for the report has led to the prediction that as the pandemic financial support wanes, situations

for families will worsen that includes “sustained high levels of food insufficiency, continued difficulty paying bills, medical debt, and feelings of anxiety and depression.” The data and reports highlighted herein indicate a persistent and increasing need for more responsive mental health programming and support to families throughout the county and specifically in areas identified with the highest rates of need and financial instability. The FEC can provide support to families in all these identified areas. Multiple factors from the pandemic fallout include early education workforce losses, increased family stressors, untreated mental health issues, increased housing costs, inflation, and the multiple variables connected to living in poverty. The emphasis on these data shows a critical need to support entire families with genuine, responsive mental wellness programs that empower families to advocate for themselves and help them navigate the stressors of a post pandemic society.

### Headquarters Location\*

Please provide your organization's headquarters address as it appears on your Sunbiz account. To check your registration with Sunbiz, you may search their database.

Learning Empowered’s headquarters is located at 6801 38th Ave N. St. Petersburg, FL 33710

### Project Location\*

Please provide the address or intersection where the property being modified is.

The proposed Family Engagement Center project is located at the main Learning Empowered Campus (LEC) as identified above as the agency headquarters.

## *Community Connection*

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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.

Learning Empowered has developed multiple connections to our community in different ways. The main campus is nestled between a busy thoroughfare and a residential neighborhood where some of our families

live. We have reached out to our neighbors with invitations to attend our Open House, participate in programs, join in fun family activities and meet our leaders. We entered a formal contract with Lutheran Services in 2020 to provide two Head Start classes that serve 37 children. This service is crucial to the Head Start program to reach as many children as possible by developing childcare partners in the community. We worked with the Pinellas Early Educators United Association (PEEUA) to develop a mental health consultation program called Empowering Babies and Families (EBF). The program was expanded through our partnership with the PEEUA by accessing multiple childcare providers throughout the county who serve children with undiagnosed disabilities, learning, development, or behavior disorders to make referrals for mental health services in the EBF Program. LE staff hold long-term relationships with the Concerned Organization for Quality Education of Black Students (COQEBS); a coalition of community agencies and representatives committed to ensuring the school district adheres to a lawsuit settlement since 2010 to level the playing field for black students. LE has participated in numerous activities to promote the work of the committee, share information with families, develop programs, plan goals, and contribute resources and time to events. Several of our Equity is a key element of our work and represented by our internal Equity Committee tasked with developing policies and protocols and ensuring cultural humility in all our work. Several Board members identify as BIPOC and LGBTQIA and provide guidance to the direction of our operations with thoughtful insights from their personal perspectives. Board members often visit the centers to provide support, offer donations to families, participate in special activities, and visit staff. Several board members volunteered for our summer camp to provide planned activities with the children such as music, teaching about healthy eating, dance, yoga, and reading. Our Children of the World childcare program serves children from many different countries and backgrounds and the staff chosen for this program are as diverse to increase the level of connection with families.

## Board Membership\*

Do your board members consider themselves a member of one or more of the following populations?

- 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

BIPOC  
LGBTQ+

## Executive Level Leadership Team\*

Does your executive leadership team consider themselves a member of one or more of the following populations?

- 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

BIPOC  
LGBTQ+

## CEO/Executive Director\*

Does your CEO/Executive Director consider themselves a member of one or more of the following populations?

ARPA Nonprofit Capital Project Fund - Large Projects

- 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 disable

None of the above

## Financial Overview

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### BIDS MUST BE DATED JULY 5, 2023 OR LATER.

- The file attached below should contain current, verifiable bids, estimates, or price lists [from your potential vendor(s)]. *Please ensure there is a date noted on the bid or some annotation as to when when you obtained these estimates/bids.*
- If your project costs LESS than \$75,000, you must upload TWO verifiable bids or estimates for the proposed project.
- If your project is EQUAL TO or MORE THAN \$75,000, you must upload THREE verifiable bids or estimates for your proposed project.
- If you have already selected a contractor for this process and do not have multiple bids to upload, please ensure you answer the narrative questions below thoroughly.

### Bid/Estimate #1\*

PDF files are accepted.

PCF ARPA Round 2 Grant App Clarification 20231016.pdf

### Bid/Estimate #2

PDF files are accepted.

### Bid/Estimate #3

PDF files are accepted.

### Selected Contractor\*

If you have not yet selected a contractor and have uploaded multiple bids above, please write N/A below or you will not be able to submit your application.

If your organization has already selected a contractor for this proposed capital project, please describe the process through which this contractor was chosen, and be sure to answer:

1. Was there a competitive bid process? That is, were multiple bids collected in order to evaluate multiple contractors? Describe this process (names of contractors, number of bids collected, prices, and why the contractor was chosen).
2. What personnel members at your organization selected the contractor?

3. Has a contract been executed with this contractor? **If yes, upload the contract here. If no, please describe the status of contract.**

*If a contractor has already been selected AND a competitive bidding process was not used, the project will lose points.*

See explanation on bids and contractor in previous sections.

## Minority/Woman-Owned Business

Is your selected contractor, or the bid you are going to choose if funded, one of the following:

- Small-business enterprise (SBE)
- Disadvantaged business enterprise (DBE)
- Minority and/or woman-owned business (MWBE)

Unknown

## 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."

Cannot "unclick" buttons above (yes-no-unknown)

## Budget Detail\*

Please upload a clear, easily readable budget that breaks out costs for this proposed project. Ensure that it is clear what portion would be paid for through this grant funding and what would be paid for from other sources. **Be sure that the budget includes 10-20% for contingencies and any costs related to performance and payment bonds for construction projects.**

If you are going to request the permitted indirect cost of up to 5%, please be sure this is represented in your budget.

An example budget is available here.

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

**PDF and Excel files are allowed.**

Family Engagement Structure Budget.pdf

ARPA Nonprofit Capital Project Fund - Large Projects



\$500,000 from this grant would be applied first and the remaining estimated cost of \$120,000 and any additional unknowns costs will be covered by our construction loan from the United Methodist Foundation.

### Other Funding Sources\*

Please describe any other funding that your organization has applied for or obtained for this project. This includes but is not limited to Community Development Block Grants (CDBG), local government grants (including Tourist Development Council funding), foundation grants, and donors (you do not need to disclose donor identities, simply amount raised that is allocated to this project). This includes any matching grants or in-kind contributions you may have obtained.

**If none, please explain why no additional funding sources have been pursued.**

**Please be sure all funding sources below are represented in the "Applicant Match" column in the Budget Summary you have uploaded above.**

Learning Empowered has been supported financially in various ways by the United Methodist Foundation (UMF) since our inception in 1975. The UMF holds our mortgage and extends loans to its recipients as needed. We have applied for a construction loan that is currently in process to finance the renovations to the campus and will be used to cover any costs not covered by this grant. We expect that the total cost for construction and renovation of the Family Engagement Center will exceed \$500,000. We do not have the completed architectural drawings and subsequent contractor bids, but have had multiple discussions with construction experts, contractors, the Leadership Team and the architect on our vision for the FEC and surrounding areas and predict the total cost to be \$620,00. Estimated costs over and above this grant are guaranteed by the loan to ensure that this project is completed within the proposed timeframe. The loan has been approved and is to be released in the Fall of 2023.

### 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 project **decreases** ongoing operating costs, how will it do so?
- If this project **does not affect** operating costs, please note so below.

Increases in operation costs will be incurred with the expansion of programming and completion of the FEC. Insurance coverage, utilities increase, and maintenance fees will be expanded to cover the new building under our current operation accounts and contracts, which is cheaper than setting up new accounts. Our currently funded programs will utilize the space to provide expanded programming as described in previous sections that does not require new staff. New and expanded family-level programming such as afterschool, summer camp and arts and cultural programs will require new staff that will be funded by the reimbursement for service provisions. Additional grants and donations will be primarily applied to the overall function and services of the FEC as our other building spaces are completed and operational.

## Fund Management Capacity\*

Please describe your organization's capacity to manage these potential ARPA funds in terms of fiscal management and financial infrastructure.

**This includes, but is not limited to, the use of accounting software that can track a general ledger and multiple accounts and the ability to work on a reimbursement-basis.**

The inability to handle a reimbursement-based grant does not disqualify your organization from applying.

LE's financial infrastructure and fiscal management is sound. We have demonstrated our capacity to manage multiple grants, donations, and service reimbursements since the pandemic. Our new team since 2021 has developed new budgeting strategies with intense evaluation and guidance from our Board, secured multiple grants and donations, and developed a stronger finance department with new staff and administrative supports around financial processes. Our accounting software includes QuickBooks online utilized by our CFO, and various internal systems that link together to support the finance team and provide continuous quality scrutiny and improvement. We have demonstrated our ability to manage large grants and donations in recent years such as the purchase of the LE Campus, major successful renovations of the LE Campus, funding to renovate the LE Baby House, a large national grant to fund our citizenship program, and diverse local grants for several new programs.

## Corrective and Investigative Action/Grant Recall\*

In the past three (3) years, has 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. If no, write "N/A"

No

## Organization Documentation

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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.

Learning Empowered 22-23 Budget-Final.xlsx

## Board of Directors List\*

Please upload a current list of members of your organization's Board of Directors. Excel, Word, and PDF formats are acceptable.

LE Board List 2023.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.

2021 Learning Empowered Form 990 - Public Disclosure Copy (1) (1).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.

Learning Empowered, Inc. 9-30-22 FS Audit - Secured.pdf

## *Insurance*

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### 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 project. 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.**

2023 Learning Empowered COI.pdf

### Insurance Requirement\*

**If you are awarded a contract from the ARPA Nonprofit Capital Project Fund, you will 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.

## *Post-Grant Requirements*

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### **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 monthly expenditure reports until their project is completed and their contract is closed out.

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](mailto:rcervantes@pinellascf.org).

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

## *Additional Information*

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### **Additional Upload**

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

FEC Photos.pdf

### **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?

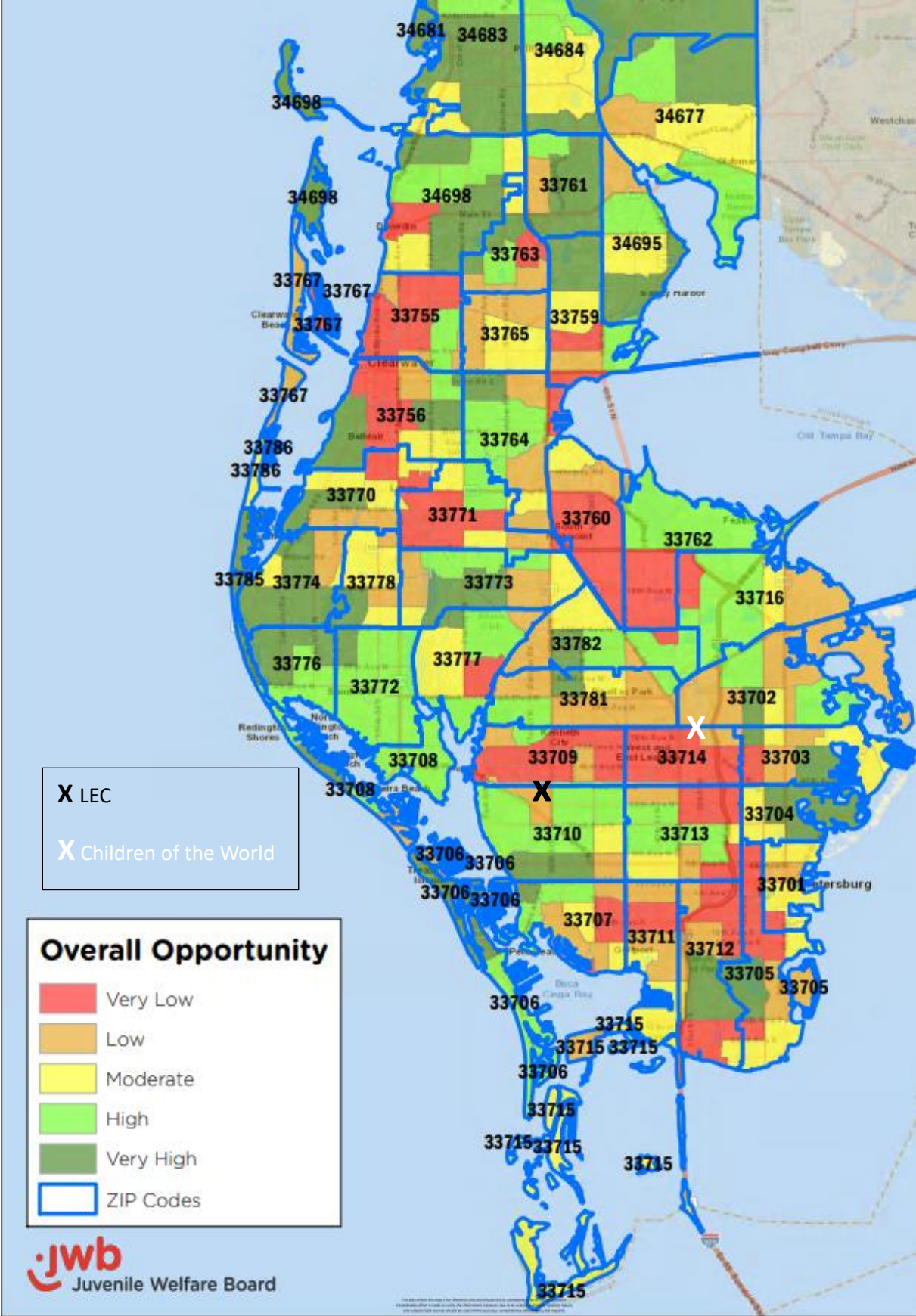
The staff, leadership, and Board of Directors have stayed committed to LE and our mission throughout the pandemic and financial crises. We continue to contribute and engage in creative and innovative ways to serve families with great respect, partnership and inclusion. Our Executive Director, Dr. Lisa Negrini, has advanced the agency tenfold in the two years she has been on board. Our potential for impact to families is both limitless and realistic through this project. We thank you.

## File Attachment Summary

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### *Applicant File Uploads*

- JWB PCOI Map - LE-combined.pdf
- PCF ARPA Round 2 Grant App Clarification 20231016.pdf
- Family Engagement Structure Budget.pdf
- Learning Empowered 22-23 Budget-Final.xlsx
- LE Board List 2023.pdf
- 2021 Learning Empowered Form 990 - Public Disclosure Copy (1) (1).pdf
- Learning Empowered, Inc. 9-30-22 FS Audit - Secured.pdf
- 2023 Learning Empowered COI.pdf
- FEC Photos.pdf



**X** LEC

**X** Children of the World

**Overall Opportunity**

- Very Low
- Low
- Moderate
- High
- Very High
- ZIP Codes

The Juvenile Welfare Board of Virginia Beach is an equal opportunity organization. We do not discriminate on the basis of race, sex, age, religion, or national origin. We are an equal opportunity employer. All rights reserved. © 2015 JWVJWB



● Learning Empowered Campus (location of Family Engagement Center)

● Learning Empowered Children of the World Campus

### Map Options

13 Current Zoom Level

Show Difficult Development Areas (Zoom 7+)

Color QCT Qualified Tracts (Zoom 7+)

Show Tracts Outline (Zoom 11+)

Show FMR Outlines (Zoom 4+)

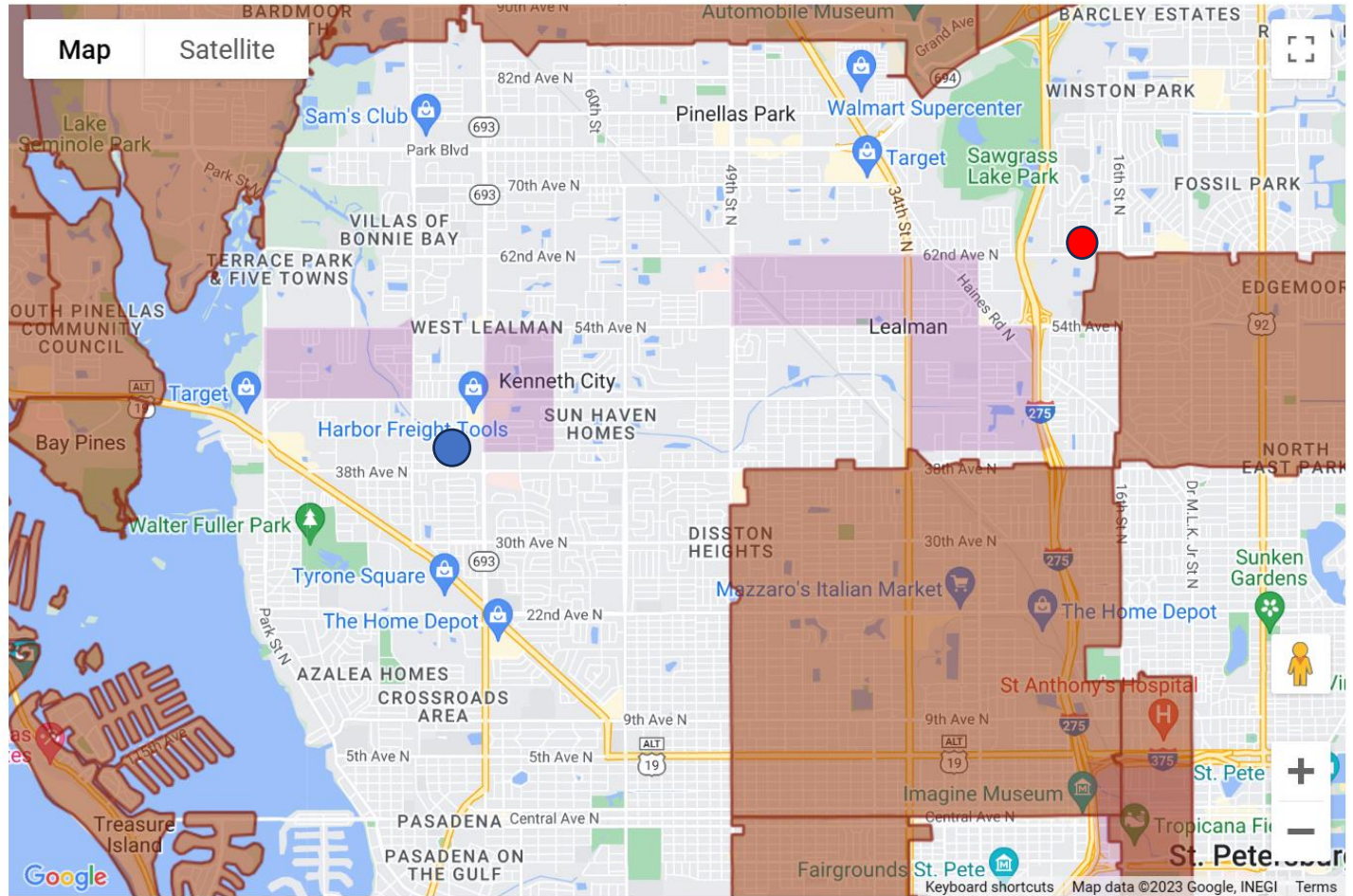
Show LIHTC Projects (Zoom 11+)

[Click here for full screen map](#)

### Select Year

2023

2022





Monday, October 16<sup>th</sup>, 2023

Pinellas Community Foundation  
Rose Cervantes; Program Officer, ARPA  
1755 US Highway 19 N Ste 150  
Clearwater, FL 33764

Re: Clarification Request: Grant Application ARPA 2<sup>nd</sup> Round

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**Architect Vetting Process Dates:**

- January – July 2023
- 3 proposals from architects were reviewed by Executive Director and Leadership Team
- Interviews conducted with all candidates by Leadership Team
- July 28<sup>th</sup> Regular Board meeting: vote to choose final candidate.

**Architect Chosen:**

- Abode Studio, LLC

**Date of Contract:**

- 08/22/2023

**Timeline for architectural drawings (project):**

- Preliminary drawings began in August 2023
- Current: configuring a site plan that will include traffic flow, parking areas, handicap parking, sidewalks, security assurances, playground fencing, gates, human traffic flow for maximum safety for children and families, and accessible entryways and exits for full space usage.
- Architect is consulting with a civil engineer, the City of St. Petersburg, the survey company, and the contracted interior space assessor to complete drawings.
- Drawings, site plans, and permits are anticipated to be completed/submitted before December 31<sup>st</sup>, 2023.

**Sources use to determine project expenses:**

1. National Construction Estimator and the 2023 National Repair and Remodeling Estimator: \$120-\$200 per square foot depending on region.
-

2. Based on the data from **Costar**, the average price per square foot for small office buildings (1,000 SF to 5,000 SF) in Pinellas County, Florida, has ranged from **\$135/SF up to almost \$280/SF** over the more recent 2021 and 2022 period. This represents a near doubling in the average price per square foot of small office space in Pinellas County, Florida over the last decade; ranges differ between zip codes, contractor, building construction. \*
3. Learning Empowered will seek to employ the lowest bidder for contracting services: around \$135 per square foot that includes other quality indicators
4. In-depth discussions based on previous estimates for critical repairs and renovations on the property and review with our current contractor, architect, facilities department, and management team.

**Final estimated remodeling and construction costs for the LE Family Engagement Center (FEC) based on factors outlined above:**

Remodeling and construction costs

\$ 130.00 estimated per square foot.

X 5000 sq ft building.

= \$650,000 Total cost (as submitted in project budget)

\*[Office Market - Pinellas County, FL - Data & Trends \(cliggitt.com\)](https://cliggitt.com)

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**ATTACHMENT B-3 – CAPITAL BASED BUDGET  
SUMMARY**

PROJECT NAME: Family Engagement Center

CONTRACTOR SFS PAYEE NAME: Learning Empowered, Inc.

CONTRACT PERIOD: From: \_\_\_\_\_

To: \_\_\_\_\_

CATEGORY OF EXPENSE	GRANT FUNDS	MATCH FUNDS	MATCH %	OTHER FUNDS	TOTAL
1. Scoping and Pre-Development					\$0.00
2. Design	\$23077.00	\$6923.00	30		\$30000.00
3. Acquisition					\$0.00
4. Construction	\$476923.00	\$143077.00	30		\$620000.00
5. Administration					\$0.00
6. Working Capital/Reserves					\$0.00
7. Other					\$0.00
<b>TOTAL</b>	\$500000.00	\$150000.00		\$0.00	\$650000.00

Contract Number: # \_\_\_\_\_

**ATTACHMENT B-3 – CAPITAL BASED BUDGET  
DETAIL**

SCOPING AND PRE DEVELOPMENT - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				\$0.00

DESIGN - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
<b>1. Architectural Drawings</b>				\$30000.00
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				\$30000.00

Contract Number: # \_\_\_\_\_

ACQUISITION - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				\$0.00

CONSTRUCTION - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1. <b>New Windows and Doors</b>				\$100000.00
2. <b>Demo work; Remodel bathrooms, kitchen, classroom</b>				\$100000.00
3. <b>Demo parking lot; put in handicap parking spots</b>				\$50000.00
4. <b>Upgrade A/C system</b>				\$30000.00
5. <b>New Vinyl Plank Flooring</b>				\$50000.00
6. <b>Remove rock from wall and replace with stucco</b>				\$5000.00
7. <b>Turf for playground and outdoor classroom space</b>				\$85000.00
8. <b>Roof structure for outdoor classroom space</b>				\$200000.00
TOTAL				\$620000.00

Contract Number: # \_\_\_\_\_

ADMINISTRATION - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				\$0.00

WORKING CAPITAL/RESERVES - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				\$0.00

Contract Number: # \_\_\_\_\_



OTHER - TYPE/DESCRIPTION	ITEM # (IF APPLICABLE)	QUANTITY (IF APPLICABLE)	UNIT PRICE (IF APPLICABLE)	TOTAL
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
TOTAL				\$0.00

Contract Number: # \_\_\_\_\_

## Learning Empowered, Inc. FY 22-23 Budget

	FY22 Budget	FY22 Actual Oct-Aug	Estimated Sept
<b>Income</b>			
<b>410 Grant Income</b>			
<b>411 CWPreschool Grants</b>			
411.2 JWB Reimbursement	334942	355249.65	33336.64
411.3 ELC VPK Contract	36903.6	33080.36	4500
411.5 Fed Child Care Food Program	60074.43	28882.65	1949.29
411.6 ELC School Readiness	316251	90304.48	9164.86
411.9 Misc Preschool Grants	11000	63048.62	0
<b>Total 411 CWPreschool Grants</b>	<b>759171.03</b>	<b>570565.76</b>	<b>48950.79</b>
<b>412 QELI</b>			
412.3 ELC VPK Contract	114811.2	56014.09	13100
412.4 Fed Child Care Food Program	238357.34	138402.58	10590.29
412.6 ELC School Readiness Program	1537806.4	848430.56	57636.99
412.9 Miscellaneous Grants	46000	186042.33	0
<b>Total 412 QELI</b>	<b>1936974.94</b>	<b>1228889.56</b>	<b>81327.28</b>
<b>414 Head Start</b>			
414.42 Head Start	157092.75	177655.17	19747.27
414.4 Fed Child Care Food Program	54213.51	0	0
414.6 ELC School Readiness Program	38539.2	0	0
414.9 Miscellaneous Grants	30000	0	0
<b>Total 414 Head Start</b>	<b>279845.46</b>	<b>177655.17</b>	<b>19747.27</b>
<b>413 Integrated Learning Grants</b>			
413.2 Dollar General LIT Grants	0	8000	0
413.3 USCIS - Citizenship Svcs	118750	133272.4	0
413.6 Empowering Babies & Families	15000	15875	7937.5
413.9 Misc Grants			
<b>Total 413 Integrated Learning Grants</b>	<b>133750</b>	<b>157147.4</b>	<b>7937.5</b>
<b>416 Community Learning Grants</b>			
416.9 Misc Community Learning Grants	0	960	0
<b>Total 416 Community Learning Grants</b>	<b>0</b>	<b>960</b>	<b>0</b>
419 Administrative Grants	180833.33	0	0
<b>Total 410 Grant Income</b>	<b>3290574.76</b>	<b>2135217.89</b>	<b>157962.84</b>
<b>420 Church Support</b>			
421 FLConference MissionsAllocation	26000	19500	6500
423 Local Church Support		9300	
423.1 UMC Offerings	7500	4350	0
423.2 UMC-Special Collections	0	113.07	0
423.3 UMW & UMM	1000	1450	0

Total 423 Local Church Support	8500	15213.07	0
Total 420 Church Support	34500	34713.07	6500
<b>430 Fees &amp; Partner Reimbursements</b>			
431 Tuition/Student Fees	0	229444.96	21840.05
Total 430 Fees & Partner Reimbursements	0	229444.96	21840.05
<b>440 Donations</b>		1000	0
441 Individual Donations	250000	131693.7	50
442 Corporate Donations	10000	8245.01	0
444 Designated Projects	20000	0	0
445 Wills/Memorials/Honors	2250	594.89	0
Total 440 Donations	282250	141533.6	50
450 Fundraising	0	22024.75	2250
470 Property Rental Income	91964.76	44073.28	0
<b>Total Income</b>	<b>3699289.52</b>	<b>2607007.55</b>	<b>188602.89</b>
<b>Gross Profit</b>	<b>3699289.52</b>	<b>2607007.55</b>	<b>188602.89</b>
<b>Expenses</b>			
<b>500 Personnel Costs</b>			
<b>510 Salaries &amp; Wages</b>			
510.1 Admin Salaries	2031709.44	313831.45	38911.39
510.2 Prog Mgr Salaries	0	195151.7	12399.46
510.3 Program Staff Wages	0	1142176.62	109201.49
510.4 Holiday	0	75632.27	7649.76
510.7 Overtime Pay	0	21800.51	1721.39
510.9 PTO	0	145786.51	12035.61
511.0 Bereavement	0	2419.38	136
511.2 Bonus	0	30700	4800
Total 510 Salaries & Wages	2031709.44	1927498.44	186855.1
520 FICA/Medicare	155425.77	144546.68	13893.91
525 SUTA	9100	3118.76	57.64
530 Health/Life Insurance-UHC Only	550000	413559.73	26118.16
540 Retirement Contributions	50130.15	25051.97	1799.34
550 Workers Compensation	10139.76	8720.22	773.16
<b>580 Staff Support Costs</b>			
580.1 Professional/Contractual Svcs		0	0
580.1.1 Admin & IT Services	6000	14814.68	0
580.1.2 Cleaning Services	24000	13392.87	1262
580.1.3 Grant Writing Services	16800	3142	650
580.1.5 Lit Partnerships	59357	46404.53	4500
580.1.7 Payroll Service	16800	14556.88	1201
580.1.8 Young Adult Missional Interns	0	5333.33	0
581.1.9 Separation Payments	0	0	0
Total 580.1 Professional/Contractual Svcs	122957	97644.29	7613
580.10 Staff Search Expenses	0	0	0
580.3 Staff/Board Workshops		1167.36	0
580.4 Mileage/Travel/Per Diem	4068.7	2509.02	0

580.7 Continuing Education	4800	1288.91	0
580.8 Staff Support- Misc	3600	5299.07	353.33
580.9 Background Screenings	1620	1811.09	0
<b>Total 580 Staff Support Costs</b>	<b>137045.7</b>	<b>109719.74</b>	<b>7966.33</b>
<b>Total 500 Personnel Costs</b>	<b>2943550.82</b>	<b>2632215.54</b>	<b>237463.64</b>
<b>600 Program Costs</b>			
615 Utility Assistance	21100	1598.87	0
620 Activities Expense	4800	1611.84	0
630 Food & Nutrition	81600	80497.35	6853.57
640 Educational Materials	12000	7774.1	29.85
650 Software/Support	3840	804.87	54.99
<b>660 Supplies</b>			
660.1 Operating Consumables	48000	65462.32	6000.22
<b>Total 660 Supplies</b>	<b>48000</b>	<b>65462.32</b>	<b>6000.22</b>
680 Books/Reference Materials	3000	791.21	0
<b>690 Equipment - Program Site</b>			
690.1 Equip Purchase - Prog Site	10000	4680.67	435.19
690.2 Equip Lease - Prog Site	3300	2410	59.99
690.3 Equip Maintenance - Prog Site	7200	546	0
<b>Total 690 Equipment - Program Site</b>	<b>20500</b>	<b>7636.67</b>	<b>495.18</b>
691 Furnishings - Program Site		851.11	0
692 692 Insurance -Accident and Med	2006.04	1671.43	146.24
<b>Total 600 Program Costs</b>	<b>196846.04</b>	<b>168699.77</b>	<b>13580.05</b>
<b>700 Operating Costs</b>			
<b>710 Facilities</b>			
710.1 Property Rental/Lease	133001.04	123892.47	7076.14
710.2 Utilities (Electrical/Gas)	60000	52738.27	3702.44
710.3 Water/Sewer/Sanitation	20400	20456.32	1559.31
710.4 Property Repair/Maintenance	56400	51562.42	2720.74
710.5 Groundskeeping	6600	5450	400
<b>Total 710 Facilities</b>	<b>276401.04</b>	<b>254099.48</b>	<b>15458.63</b>
<b>720 Office Equipment</b>			
720.1 Purchases	6000	1701.85	2000
720.3 Maintenance	0	0	0
<b>Total 720 Office Equipment</b>	<b>6000</b>	<b>1701.85</b>	<b>2000</b>
<b>730 Office Expenses</b>			
730.1 Office Supplies	3360	3541.22	114.97
730.2 Telephone	34800	29889.18	2602.22
730.3 Internet Services	14400	11388.67	1134.92
730.4 Copying & Binding (In-House)	4200	3939.9	404.31
730.5 Postage & Shipping	1200	768.12	0
730.6 Printing & Binding (Outside)	6000	1906.05	152
731 Online Servcs/Software/Support	6000	7362.64	514.84
<b>Total 730 Office Expenses</b>	<b>69960</b>	<b>58795.78</b>	<b>4923.26</b>
740 Accounting & Auditing	75000	69725	5250

745 Court & Legal Services	0	769	0
750 Insurance-Property & Liability	47357.52	38063.23	2473.92
760 Promotional & Public Relations	47000	14356.63	758.34
770 Fundraising Expenses			
770.1 Venue and Event Expense	7500	10197.75	0
770.6 Credit Card Processing Fees	480	2730.19	64.16
Total 770 Fundraising Expenses	7980	12927.94	64.16
790 Miscellaneous Expenses			
790.1 Bank & Finance Charges	4200	9556.32	1000
790.2 Other Misc Expense		253.78	0
790.3 Dues/Membership/License/Permits	14592.94	9437.97	0
790.5 Personal Property Taxes	993.09	754.26	0
790.6 Interest and Late Charges	600	-539.97	0
Total 790 Miscellaneous Expenses	20386.03	19462.36	1000
791 Real Estate Tax Expense	8400	9090.56	0
792 Interest Expense- Leases	27830.07	17106.35	132.01
793 Interest Expense- Mortgage	45600	33238.15	2970.74
794 Interest Expense- Loans		127.11	4
Total 700 Operating Costs	631914.66	529463.44	35035.06
Uncategorized Expense	0		
Total Expenses	3772311.52	3330378.75	286078.75
Net Operating Income	-73022	-723371.2	-97475.86
Net Income	-73022	-723371.2	-97475.86

Note: This does not include any capital purchases or balance sheet activity such as principal payments on loans.

FY22 Total

Estimated Actual

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23
388586.29	\$ 44,863.75	\$ 44,863.75	\$ 44,863.75	\$ 52,863.75	\$ 52,863.75
37580.36	\$ 3,432.00	\$ 3,432.00	\$ 2,232.00	\$ 3,432.00	\$ 3,432.00
30831.94	\$ 2,510.45	\$ 2,510.45	\$ 2,510.45	\$ 3,310.45	\$ 3,310.45
99469.34	\$ 12,485.67	\$ 14,485.67	\$ 16,485.67	\$ 22,485.67	\$ 22,485.67
63048.62	\$ -	\$ -	\$ -	\$ -	\$ 916.67
619516.55	\$ 63,291.87	\$ 65,291.87	\$ 66,091.87	\$ 82,091.87	\$ 83,008.53
69114.09	\$ 4,020.00	\$ 4,020.00	\$ 4,020.00	\$ 4,020.00	\$ 4,020.00
148992.87	\$ 12,748.04	\$ 12,748.04	\$ 12,748.04	\$ 15,748.04	\$ 15,748.04
906067.55	\$ 70,411.00	\$ 76,411.00	\$ 80,411.00	\$ 86,411.00	\$ 86,411.00
186042.33	\$ -	\$ -	\$ -	\$ 1,833.33	\$ 1,833.33
1310216.84	\$ 87,179.04	\$ 93,179.04	\$ 97,179.04	\$ 108,012.37	\$ 108,012.37
197402.44	\$ 19,200.00	\$ 19,200.00	\$ 19,200.00	\$ 19,200.00	\$ 19,200.00
0	\$ -	\$ -	\$ -	\$ -	\$ -
0					
0					
197402.44	\$ 19,200.00	\$ 19,200.00	\$ 19,200.00	\$ 19,200.00	\$ 19,200.00
8000					
133272.4	\$ 10,393.67	\$ 10,393.67	\$ 10,393.67	\$ 10,393.67	\$ 10,393.67
23812.5	\$ 7,937.50	\$ 7,937.50	\$ 7,937.50	\$ 7,937.50	\$ 7,937.50
165084.9	\$ 18,331.17	\$ 18,331.17	\$ 18,331.17	\$ 18,331.17	\$ 18,331.17
960					
960					
0	\$ -	\$ -	\$ -	\$ 7,109.03	\$ 10,416.67
2293180.73	\$ 188,002.07	\$ 196,002.07	\$ 200,802.07	\$ 234,744.43	\$ 238,968.74
26000			\$ 6,500.00		
4350	\$ 416.67	\$ 416.67	\$ 416.67	\$ 416.67	\$ 416.67
113.07					
1450	\$ 166.67	\$ 166.67	\$ 166.67	\$ 166.67	\$ 166.67

5913.07	\$	583.33	\$	583.33	\$	583.33	\$	583.33	\$	583.33
31913.07	\$	583.33	\$	583.33	\$	7,083.33	\$	583.33	\$	583.33
251285.01	\$	-	\$	-	\$	-	\$	-	\$	-
251285.01	\$	-	\$	-	\$	-	\$	-	\$	-
1000										
131743.7	\$	30,000.00	\$	500.00	\$	5,833.33	\$	35,833.33	\$	5,833.33
8245.01	\$	833.33	\$	833.33	\$	833.33	\$	833.33	\$	833.33
0	\$	-	\$	-	\$	416.67	\$	416.67	\$	416.67
594.89	\$	187.50	\$	187.50	\$	187.50	\$	187.50	\$	187.50
141583.6	\$	31,020.83	\$	1,520.83	\$	7,270.83	\$	37,270.83	\$	7,270.83
24274.75	\$	10,500.00	\$	20,500.00						
44073.28										
2786310.44	\$	230,106.24	\$	218,606.24	\$	215,156.24	\$	272,598.60	\$	246,822.91
2786310.44	\$	230,106.24	\$	218,606.24	\$	215,156.24	\$	272,598.60	\$	246,822.91
352742.84										
207551.16										
1251378.11										
83282.03										
23521.9										
157822.12										
2555.38										
35500										
2114353.54	\$	176,727.71	\$	176,727.71	\$	155,971.40	\$	155,971.40	\$	155,971.40
158440.59	\$	13,519.67	\$	13,519.67	\$	11,931.81	\$	11,931.81	\$	11,931.81
3176.4							\$	1,540.00	\$	1,540.00
439677.89	\$	26,000.00	\$	26,000.00	\$	26,000.00	\$	26,000.00	\$	26,000.00
26851.31	\$	1,800.00	\$	1,800.00	\$	1,800.00	\$	1,800.00	\$	1,800.00
9493.38	\$	601.27	\$	601.27	\$	601.27	\$	601.27	\$	601.27
0										
0										
14814.68	\$	-	\$	-	\$	-	\$	-	\$	-
14654.87	\$	1,300.00	\$	1,300.00	\$	1,300.00	\$	1,300.00	\$	1,300.00
3792	\$	650.00	\$	650.00	\$	650.00	\$	400.00	\$	400.00
50904.53	\$	5,208.25	\$	5,208.25	\$	5,208.25	\$	5,208.25	\$	5,208.25
15757.88	\$	1,300.00	\$	1,300.00	\$	1,300.00	\$	1,300.00	\$	1,300.00
5333.33										
0										
105257.29	\$	8,458.25	\$	8,458.25	\$	8,458.25	\$	8,208.25	\$	8,208.25
0										
1167.36								\$		500.00
2509.02	\$	-	\$	-	\$	-	\$	-	\$	-

1288.91	\$	100.00	\$	100.00	\$	100.00	\$	100.00	\$	100.00
5652.4	\$	300.00	\$	300.00	\$	300.00	\$	300.00	\$	300.00
1811.09	\$	150.00	\$	150.00	\$	150.00	\$	150.00	\$	150.00
117686.07	\$	9,008.25	\$	9,008.25	\$	9,008.25	\$	8,758.25	\$	8,758.25
2869679.18	\$	229,196.91	\$	229,196.91	\$	206,852.74	\$	206,602.74	\$	206,602.74
1598.87	\$	200.00	\$	200.00	\$	200.00	\$	200.00	\$	200.00
1611.84	\$	150.00	\$	150.00	\$	150.00	\$	150.00	\$	150.00
87350.92	\$	9,000.00	\$	7,000.00	\$	6,008.33	\$	6,008.33	\$	6,008.33
7803.95	\$	300.00	\$	300.00	\$	300.00	\$	300.00	\$	300.00
859.86	\$	80.00	\$	80.00	\$	80.00	\$	80.00	\$	80.00
0										
71462.54	\$	6,000.00	\$	5,500.00	\$	6,250.00	\$	6,250.00	\$	3,750.00
71462.54	\$	6,000.00	\$	5,500.00	\$	6,250.00	\$	6,250.00	\$	3,750.00
791.21	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00
0										
5115.86	\$	250.00	\$	250.00	\$	250.00	\$	250.00	\$	250.00
2469.99	\$	155.00	\$	155.00	\$	155.00	\$	155.00	\$	155.00
546	\$	-	\$	200.00	\$	-	\$	-	\$	-
8131.85	\$	405.00	\$	605.00	\$	405.00	\$	405.00	\$	405.00
851.11										
1817.67	\$	146.25	\$	146.25	\$	146.25	\$	146.25	\$	146.25
182279.82	\$	16,331.25	\$	14,031.25	\$	13,589.59	\$	13,589.59	\$	11,089.59
130968.61	\$	7,082.12	\$	7,082.12	\$	7,082.12	\$	7,082.12	\$	7,082.12
56440.71	\$	3,800.00	\$	3,800.00	\$	3,800.00	\$	3,800.00	\$	3,800.00
22015.63	\$	1,600.00	\$	1,600.00	\$	1,600.00	\$	1,600.00	\$	1,600.00
54283.16	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00
5850	\$	400.00	\$	400.00	\$	400.00	\$	400.00	\$	400.00
269558.11	\$	13,882.12	\$	13,882.12	\$	13,882.12	\$	13,882.12	\$	13,882.12
3701.85	\$	166.67	\$	166.67	\$	166.67	\$	166.67	\$	166.67
0										
3701.85	\$	166.67	\$	166.67	\$	166.67	\$	166.67	\$	166.67
3656.19	\$	250.00	\$	250.00	\$	250.00	\$	250.00	\$	250.00
32491.4	\$	2,600.00	\$	2,600.00	\$	2,600.00	\$	2,600.00	\$	2,600.00
12523.59	\$	820.00	\$	820.00	\$	650.00	\$	650.00	\$	650.00
4344.21	\$	350.00	\$	350.00	\$	350.00	\$	350.00	\$	350.00
768.12	\$	75.00	\$	75.00	\$	75.00	\$	75.00	\$	75.00
2058.05	\$	100.00	\$	100.00	\$	100.00	\$	100.00	\$	100.00
7877.48	\$	530.00	\$	530.00	\$	530.00	\$	530.00	\$	450.00
63719.04	\$	4,725.00	\$	4,725.00	\$	4,555.00	\$	4,555.00	\$	4,475.00
74975	\$	6,604.17	\$	6,604.17	\$	6,604.17	\$	6,604.17	\$	6,604.17



769							
40537.15	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	
15114.97	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	
0							
10197.75		\$ 12,000.00					
2794.35	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	
12992.1	\$ 250.00	\$ 12,250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	
10556.32	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	
253.78							
9437.97	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	
754.26	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	
-539.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20462.36	\$ 908.33	\$ 908.33	\$ 1,658.33	\$ 908.33	\$ 908.33	\$ 908.33	
9090.56	\$ 700.00	\$ 700.00	\$ 700.00	\$ -	\$ -	\$ -	
17238.36	\$ 100.42	\$ 89.68	\$ 78.84	\$ 67.90	\$ 56.85	\$ 56.85	
36208.89	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
131.11	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	
564498.5	\$ 34,240.71	\$ 46,229.97	\$ 34,799.13	\$ 33,338.19	\$ 33,338.19	\$ 33,247.14	
3616457.5	\$ 279,768.87	\$ 289,458.13	\$ 255,241.45	\$ 253,530.51	\$ 250,939.46	\$ 250,939.46	
-830147.06	\$ (49,662.63)	\$ (70,851.89)	\$ (40,085.21)	\$ 19,068.09	\$ (4,116.55)	\$ (4,116.55)	
-830147.06	\$ (49,662.63)	\$ (70,851.89)	\$ (40,085.21)	\$ 19,068.09	\$ (4,116.55)	\$ (4,116.55)	



\$ 583.33	\$ 583.33	\$ 583.33	\$ 583.33	\$ 583.33	\$ 583.33	\$ 583.33	\$ 583.33
\$ 7,083.33	\$ 583.33	\$ 583.33	\$ 7,083.33	\$ 583.33	\$ 583.33	\$ 583.33	\$ 7,083.33
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\$ 5,833.33	\$ 35,833.33	\$ 5,833.33	\$ 5,833.33	\$ 35,833.33	\$ 5,833.33	\$ 5,833.33	\$ 5,833.33
\$ 833.33	\$ 833.33	\$ 833.33	\$ 833.33	\$ 833.33	\$ 833.33	\$ 833.33	\$ 833.33
\$ 416.67	\$ 416.67	\$ 416.67	\$ 416.67	\$ 416.67	\$ 416.67	\$ 416.67	\$ 416.67
\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50
\$ 7,270.83	\$ 37,270.83	\$ 7,270.83	\$ 7,270.83	\$ 37,270.83	\$ 7,270.83	\$ 7,270.83	\$ 7,270.83

\$ 253,322.91	\$ 280,989.57	\$ 250,989.57	\$ 248,837.57	\$ 272,337.57	\$ 265,704.24	\$ 266,656.24
\$ 253,322.91	\$ 280,989.57	\$ 250,989.57	\$ 248,837.57	\$ 272,337.57	\$ 265,704.24	\$ 266,656.24

\$ 155,971.40	\$ 155,971.40	\$ 155,971.40	\$ 155,971.40	\$ 155,971.40	\$ 155,971.40	\$ 155,971.40
\$ 11,931.81	\$ 11,931.81	\$ 11,931.81	\$ 11,931.81	\$ 11,931.81	\$ 11,931.81	\$ 11,931.81
\$ 1,540.00	\$ 1,540.00	\$ 1,540.00				
\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 23,600.00	\$ 23,600.00	\$ 23,600.00	\$ 23,600.00
\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
\$ 601.27	\$ 601.27	\$ 601.27	\$ 601.27	\$ 601.27	\$ 601.27	\$ 601.27

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
\$ 5,208.25	\$ 5,208.25	\$ 5,208.25	\$ 5,208.25	\$ 5,208.25	\$ 5,208.25	\$ 5,208.25
\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00

\$ 8,208.25	\$ 8,208.25	\$ 8,208.25	\$ 8,208.25	\$ 8,208.25	\$ 8,208.25	\$ 8,208.25
					\$ 500.00	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



\$ 550.00									
\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00
\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 908.33	\$ 908.33	\$ 908.33	\$ 908.33	\$ 908.33	\$ 908.33	\$ 908.33	\$ 908.33	\$ 908.33	\$ 908.33
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 45.70	\$ 34.44	\$ 23.07	\$ 11.62						
\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00
\$ 33,785.99	\$ 33,724.73	\$ 33,713.36	\$ 33,701.91	\$ 34,040.29	\$ 33,690.29	\$ 33,690.29	\$ 33,690.29	\$ 33,690.29	\$ 33,690.29
\$ 249,938.31	\$ 249,877.05	\$ 249,865.68	\$ 247,854.23	\$ 247,792.61	\$ 247,442.61	\$ 247,442.61	\$ 247,442.61	\$ 247,442.61	\$ 247,442.61
\$ 3,384.60	\$ 31,112.52	\$ 1,123.89	\$ 983.34	\$ 24,544.96	\$ 18,261.63	\$ 18,261.63	\$ 18,261.63	\$ 18,261.63	\$ 18,261.63
\$ 3,384.60	\$ 31,112.52	\$ 1,123.89	\$ 983.34	\$ 24,544.96	\$ 18,261.63	\$ 18,261.63	\$ 18,261.63	\$ 18,261.63	\$ 18,261.63

Total	
\$ 610,365.00	
\$ 29,688.00	
\$ 37,325.40	
\$ 269,828.00	
\$ 7,333.33	
<b>\$ 954,539.73</b>	
\$ 36,180.00	
\$ 179,976.48	
\$ 1,034,932.00	
\$ 16,500.00	
<b>\$ 1,267,588.48</b>	
\$ 192,000.00	
\$ -	
\$ -	
\$ -	
<b>\$ 192,000.00</b>	
\$ 124,724.00	
\$ 95,250.00	
<b>\$ 219,974.00</b>	
\$ 128,775.69	
<b>\$ 2,762,877.91</b>	
\$ 26,000.00	
\$ -	
\$ 5,000.00	
\$ 2,000.00	

Contract is for \$634,365. Have 1 open position and some salaries are less with staffing

Sept at 23 heads not 30 and # of meals down

Currently \$10K per month + Tuition

# meals currently down

Currently \$60K per month + Tuition

\$ 60,000.00

\$ 10,000.00

\$ 22,000.00

\$ 92,000.00

United Way Suncoast-Empowering Babies & Families

\$	7,000.00
\$	33,000.00
\$	-
\$	-
\$	178,833.33
\$	10,000.00
\$	4,166.67
\$	2,250.00
\$	195,250.00
\$	31,000.00
\$	-
\$	3,022,127.91
\$	3,022,127.91
\$	1,913,169.45
\$	146,357.46
\$	7,700.00
\$	302,400.00
\$	21,600.00
\$	7,215.28
\$	-
\$	15,600.00
\$	5,550.00
\$	62,499.00
\$	15,600.00
\$	99,249.00
\$	1,000.00
\$	-

Monthly tuition is currently around \$22K for all 3 centers. Included in ELC #'s above

Golf Tourney

No Raises factored in at this point

Jennifer Hughes-PT

\$ 1,200.00	
\$ 3,600.00	
\$ 1,800.00	
<b>\$ 106,849.00</b>	
<b>\$ 2,505,291.20</b>	
\$ 2,400.00	
\$ 1,800.00	
\$ 76,083.33	
\$ 3,600.00	
\$ 960.00	
\$ 54,000.00	25% less than FY22
<b>\$ 54,000.00</b>	
\$ 600.00	
\$ 3,000.00	
\$ 1,860.00	
\$ 600.00	Annual Fire Inspection; Change code on door
<b>\$ 5,460.00</b>	
\$ 1,755.02	
<b>\$ 146,658.35</b>	
\$ 84,985.44	
\$ 45,600.00	
\$ 19,200.00	
\$ 12,350.00	
\$ 4,800.00	
<b>\$ 166,935.44</b>	
\$ 2,000.00	
<b>\$ 2,000.00</b>	
\$ 3,000.00	
\$ 31,200.00	
\$ 8,140.00	
\$ 4,200.00	
\$ 900.00	
\$ 1,200.00	
\$ 5,720.00	
<b>\$ 54,360.00</b>	
\$ 79,250.00	PDR-\$24,250; QAS-\$55,000



\$	550.00	
\$	38,400.00	
\$	8,400.00	Jessica M Designs & TandCo Social
\$	12,000.00	
\$	3,000.00	
<b>\$</b>	<b>15,000.00</b>	
\$	8,400.00	
\$	2,500.00	
\$	750.00	Toshiba Taxes
\$	-	
<b>\$</b>	<b>11,650.00</b>	
\$	2,100.00	
\$	508.52	This is the interest expense for the capital copier lease; The monthly payment is \$1,215
\$	39,000.00	Need amortization schedule for mortgage.
\$	48.00	
<b>\$</b>	<b>418,201.96</b>	
<b>\$</b>	<b>3,070,151.51</b>	
<b>\$</b>	<b>(48,023.60)</b>	
<b>\$</b>	<b>(48,023.60)</b>	

changes





.97 though June 2023

# CCFP Calculations

## CCFP Rates

	Free	Reduced	Non Needy	Cash in Lieu
Breakfast	2.21	1.91	0.45	
Lunch	4.03	3.63	0.47	0.30
Snack	1.18	0.64	0.19	
	7.42	6.18	1.11	0.30

	Total				Total
St Marks/HS Maximum Headcount	60.00		August Actual		
			St Marks	39	11
			St Pauls	42	12
			CWP	8	7
St Pauls Maximum Headcount	53.00				8
					23
			Sept Actual		
Headcount- St Marks/St Pauls	77	22	13	St Marks	38
X Daily Rate	7.42	6.18	1.11	St Pauls	10
X 5 Days Per Week	X 5	X 5	X 5	CWP	12
X 52 Weeks	X 52	X 52	X 52		7
Annual CCFP	149,356.41	35,777.38	3,842.69		23
					55
					56
					39,725.40

<u>CWP</u>		Free	Reduced	Non Needy	Total
CWP Maximum Headcount	30	11	11	9	30
X Daily Rate		7.42	6.18	1.11	
X 5 Days Per Week		X 5	X 5	X 5	
X 52 Weeks		X 52	X 52	X 52	
Annual CCFP		20,256.60	16,871.40	2,597.40	39,725.40

68%	19%	12%
71%	20%	8%
35%	30%	35%

69%	18%	13%
68%	21%	11%
35%	35%	30%

**Name of the Center:** Children of the World Preschool

2022-23 Attendance and Enrollment

Classrooms	Age Group	# Teachers in the classroom	Classroom Capacity	Enrollment	Available Slots	% Utilization
Turtle	2	2	9	8	1	89
Sailfish	3	2	14	11	4	71
VPK	4	2	18	11	7	61
<b>Totals</b>		<b>6</b>	<b>41</b>	<b>30</b>	<b>12</b>	<b>74%</b>

**4 Year Olds Only**

SR 11 Slots X \$124 x52 V  
 VPK 11 Slots X \$78 x 36 W























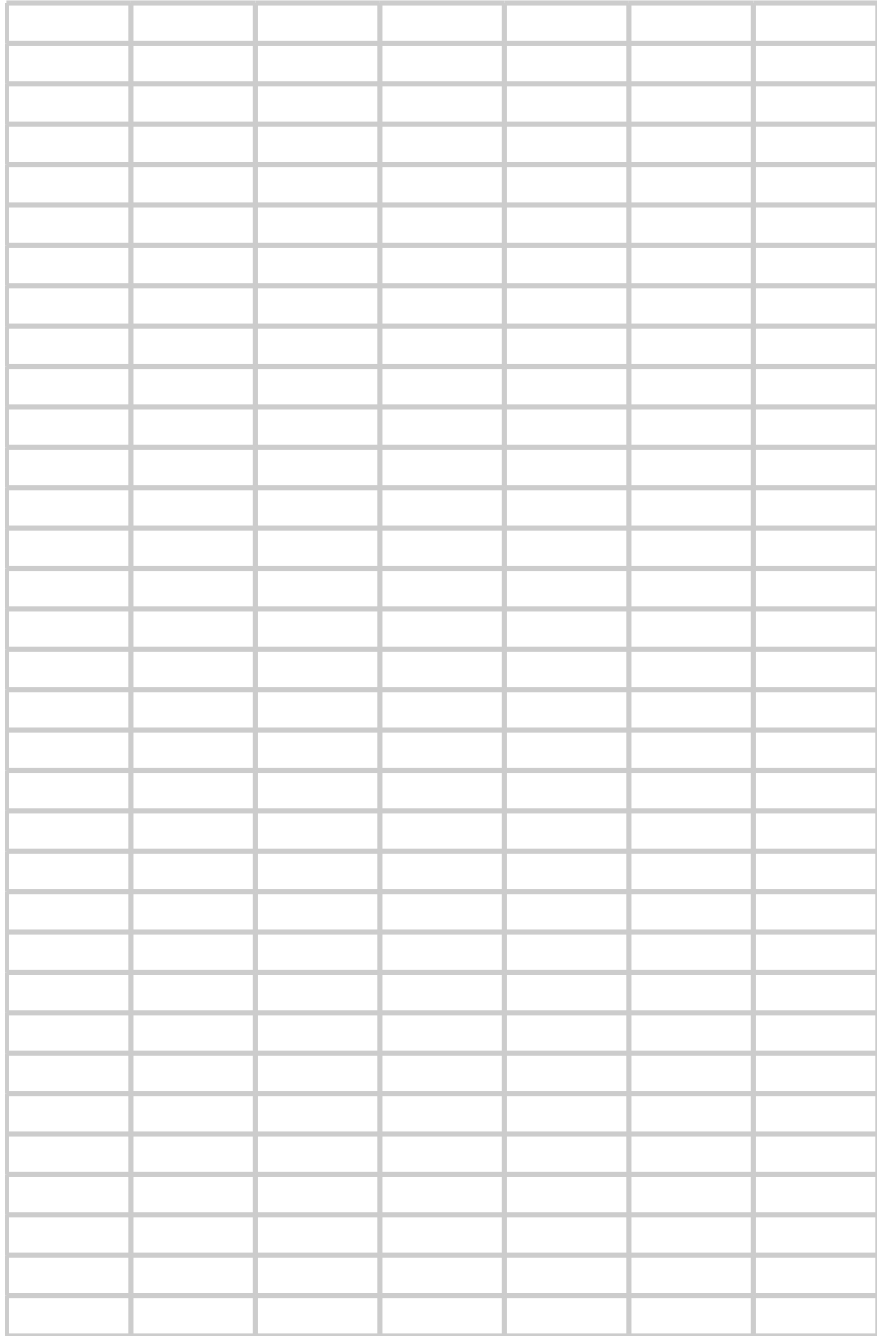






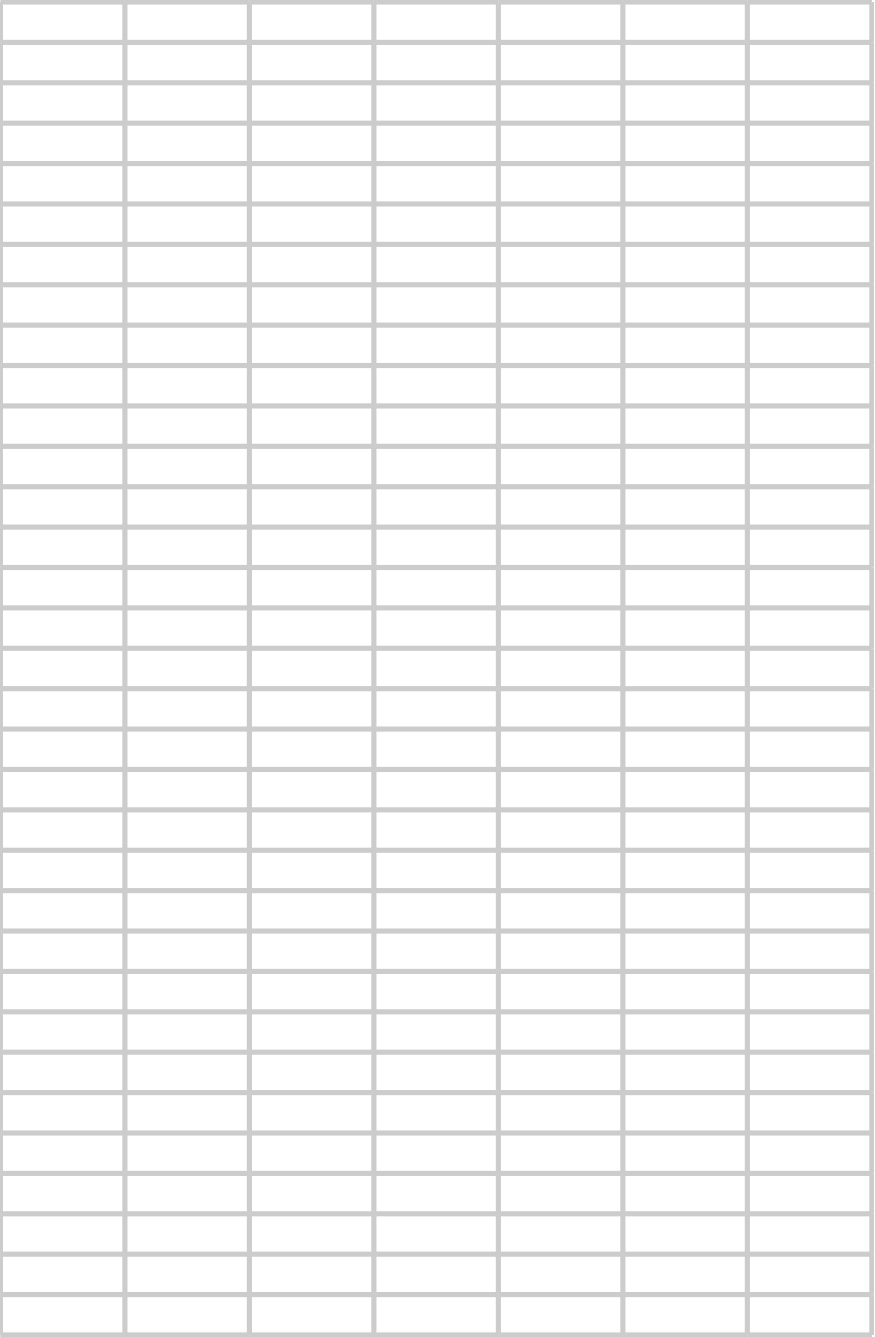


















**Name of the Center: St Mark's**

**2022-23 Attendance and Enrollment**

DATE: St Marks ELC

Classrooms	Age Group	# Teachers in the classroom	Classroom Capacity	Enrollment	Available Slots
Infant 1	2 -6 mo	1	3	3	0
Infant 2	6-12 mo	1	3	3	0
Toddlers	12-24 mo	2	8	8	0
Twos	24-36 mo	2	10	10	0
Threes	36-48 mo	2	16	8	8
VPK	48-60 mo	0	0	0	0
<b>Totals</b>		<b>8</b>	<b>40</b>	<b>32</b>	<b>8</b>

4 Year Olds Only

SR

VPK

VPK

VPK-540 hours for year divided by Maximum of 3 hours per day

180 Hour Maximum Days

5 5 days in a school week

36 Maximum weeks for VPK

<b>% of Utilization</b>
100%
100%
100%
100%
50%
0%
<b>90%</b>

<b>Weekly Rate</b>	<b>Weekly Income @ Full Capacity</b>	<b>Income @ Current Capacity</b>	<b>SR Daily Rate</b>
\$ 397.00	\$ 1,191.00	\$ 1,191.00	\$ 79.40
\$ 397.00	\$ 1,191.00	\$ 1,191.00	\$ 79.40
\$ 269.00	\$ 2,152.00	\$ 2,152.00	\$ 53.80
\$ 208.00	\$ 2,080.00	\$ 2,080.00	\$ 41.60
\$ 179.00	\$ 2,864.00	\$ 1,432.00	\$ 35.80
	\$ 9,478.00	\$ 8,046.00	
	X 52	X 52	
	\$ 492,856.00	\$ 418,392.00	

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**Name of the Center: St Paul's**

**2022-23 Attendance and Enrollment**

DATE: St Pauls ELC

Classrooms	Age Group	# Teachers in the classroom	Classroom Capacity	Enrollment	Available Slots
Infant 1	2 -6 mo	1	3	3	0
Infant 2	6-12 mo	1	3	3	0
Toddlers	12-24 mo	2	9	9	0
Twos	24-36 mo	2	10	10	0
Threes	36-48 mo	2	16	13	3
VPK	48-60 mo	2	18	15	3
<b>Totals</b>		<b>11</b>	<b>59</b>	<b>53</b>	<b>6</b>

**4 Year Olds Only**

SR

VPK

VPK

VPK-540 hours for year divided by Maximum of 3 hours per day

180 Hour Maximum Days

5 5 days in a school week

36 Maximum weeks for VPK

<b>% Utilization</b>
<b>100%</b>
<b>100%</b>
<b>100%</b>
<b>100%</b>
<b>80%</b>
<b>80%</b>
<b>93%</b>

	<b>Weekly Rate</b>	<b>Weekly Income @ Full Capacity</b>	<b>Income @ Current Capacity</b>	<b>SR Daily Rate</b>
\$	<b>397.00</b>	\$ 1,191.00	\$ 1,191.00	\$ 79.40
\$	<b>397.00</b>	\$ 1,191.00	\$ 1,191.00	\$ 79.40
\$	<b>269.00</b>	\$ 2,421.00	\$ 2,421.00	\$ 53.80
\$	<b>208.00</b>	\$ 2,080.00	\$ 2,080.00	\$ 41.60
\$	<b>179.00</b>	\$ 2,864.00	\$ 2,327.00	\$ 35.80
		\$ -	\$ -	
		\$ 9,747.00	\$ 9,210.00	
		X 52	X 52	
		<b>\$ 506,844.00</b>	<b>\$ 478,920.00</b>	

15 Slots X \$179 x52 Weeks

139,620.00

15 Slots X \$67 x 36 Weeks

36,180.00

**175,800.00**



<b>Full Name</b>	<b>Job Title</b>	<b>Manager</b>
Paloma, Jorelyn	Administrative Specialist	Morris, Joyce
Morris, Joyce	Director of Administration	Negrini, Lisa S
Pinckney, Toshiko K.	Director of Contracts and Assurance	Hughes, Jennifer
Acta, Jose M.	Director of Facilities	Negrini, Lisa S
Hughes, Jennifer	Director of Operations	Negrini, Lisa S
Costello, Terri A.	Donor Engagement Manager	Negrini, Lisa S
Negrini, Lisa S.	Executive Director	Negrini, Lisa S
Culp, James E.	Project Coordinator	Negrini, Lisa S
Hannen, Marija	Citizenship Instructor	Culp, James E
Hannen, Marija	Naturalization Navigator	Culp, James E
Harris, Skylar	Citizenship Instructor	Culp, James E
Smith, Ligeia	Citizenship Instructor	Culp, James E
Sulangi, Teodora S.	Assistant Director	Ferguson, Beatriz
Lahera, Martha R.	Assistant Teacher	Ferguson, Beatriz
<b>Ferguson, Beatriz</b>	Center Director	Hughes, Jennifer
Morejon, Geidy	Food & Safety Coordinator	Ferguson, Beatriz
	Support Aide	Hughes, Jennifer
Gervais, Valerie	Teacher	Ferguson, Beatriz
Haskins, Susan G.	Teacher	Ferguson, Beatriz
Rodriguez, Claudia	Teacher	Ferguson, Beatriz
Ross Rivera, Maria T.	Teacher	Ferguson, Beatriz
Griner, Maureen	Mental Health Consultant	Hughes, Jennifer
Paloma, Jorelyn	Administrative Specialist	Morris, Joyce
Flores Roman, Miguel E.	Assistant Director	Hughes, Jennifer
Day, Kathy	Assistant Teacher	Hughes, Jennifer
Diamond, Kathy	Assistant Teacher	Hughes, Jennifer
Grimley, Demi M.	Teacher	Hughes, Jennifer
Harris, Erika	Assistant Teacher	Hughes, Jennifer
Lopez, Ivanna	Assistant Teacher	Hughes, Jennifer
Miller, Adelcia M.	Assistant Teacher	Hughes, Jennifer
Zweeres, Lee	Assistant Teacher	Hughes, Jennifer
Murray, Lisa M.	Center Director	Hughes, Jennifer
Lombardi-Davis, Christina	Director of Early Learning	Hughes, Jennifer
Edwards, Cynthia	Food & Safety Coordinator	Hughes, Jennifer
Ross, Bridget M.	Food & Safety Coordinator	Hughes, Jennifer
Cruz Ross, Lyann S.	Teacher	Hughes, Jennifer
Knapp, Amanda	Teacher	Hughes, Jennifer
Maisel, Ivy R.	Teacher	Hughes, Jennifer
Rodriguez, Nadia N.	Teacher	Hughes, Jennifer
Harris, Cheryl	Assistant Teacher	Hughes, Jennifer
Headley, Maxine A.	Assistant Teacher	Hughes, Jennifer
Kruzer, Sharon	Teacher	Hughes, Jennifer
	Teacher	Hughes, Jennifer
Cormier, Donna	Assistant Director	Gomez, Maria A

Angel Espinosa, Ginna	Assistant Teacher	Gomez, Maria A
Castillo Rodriguez, Ariana I.	Assistant Teacher	Gomez, Maria A
Jimenez-Nonthe, Quetzali	Assistant Teacher	Gomez, Maria A
McCluskey, Patricia L.	Assistant Teacher	Gomez, Maria A
Sira, Valeria	Assistant Teacher	Gomez, Maria A
Velez, Myriam	Assistant Teacher	Gomez, Maria A
<b>Gomez, Maria A.</b>	Center Director	Hughes, Jennifer
Nicole Powell	Food & Safety Coordinator	Gomez, Maria A
Andolino, Vanessa S.	Teacher	Gomez, Maria A
Callahan, Heidi	Teacher	Gomez, Maria A
Figueroa, Michelle	Teacher	Gomez, Maria A
Lebron, Maria D.	Teacher	Gomez, Maria A
Rowley, Michelle	Teacher	Gomez, Maria A
Sanchez, Ana	Teacher	Gomez, Maria A

Length of Service	Hire Date	Pay Rate #1		Pay Rate #1 Type
		Effective Date	Status	
7 years, 11 months	9/22/2014	1/8/2022	Full-Time	Hourly
10 years, 2 months	6/19/2012	1/8/2022	Full-Time	Salary
6 years, 3 months	5/16/2016	6/20/2022	Full-Time	Salary
3 years, 1 month	8/2/2019	6/1/2022	Full-Time	Salary
1 year	9/2/2021	1/8/2022	Full-Time	Salary
2 years, 2 months	6/16/2020	1/8/2022	Full-Time	Salary
1 year, 4 months	4/26/2021	6/12/2022	Full-Time	Salary
5 years, 2 months	6/23/2017	1/8/2022	Full-Time	Salary
8 years, 6 months	2/26/2014	1/8/2022	Part-time	Hourly
8 years, 6 months	2/26/2014	1/8/2022	Part-time	Hourly
4 months	4/14/2022	4/12/2022	Part-time	Hourly
2 years, 8 months	1/2/2020	1/8/2022	Part-time	Hourly
3 years, 3 months	6/3/2019	6/6/2022	Full-Time	Hourly
7 years	8/21/2015	6/1/2022	Full-Time	Hourly
14 years	8/18/2008	6/1/2022	Full-Time	Salary
8 months	1/4/2022	6/1/2022	Full-Time	Hourly
				Hourly
2 years, 9 months	1/27/2014	1/8/2022	Full-Time	Hourly
1 month	7/13/2022	7/13/2022	Full-Time	Hourly
1 year, 10 months	5/7/2013	1/8/2022	Full-Time	Hourly
9 months	12/2/2021	6/1/2022	Full-Time	Hourly
	8/10/2022	8/10/2022	Part-time	Hourly
7 years, 11 months	9/22/2014	1/8/2022	Full-Time	Hourly
6 years, 6 months	3/3/2016	1/8/2022	Full-Time	Hourly
1 year, 11 months	10/5/2020	6/20/2022	Full-Time	Hourly
4 years, 11 months	9/25/2017	6/26/2022	Full-Time	Hourly
7 months	1/10/2022	1/10/2022	Full-Time	Hourly
9 years, 2 months	6/24/2013	6/20/2022	Full-Time	Hourly
4 months	4/11/2022	4/11/2022	Full-Time	Hourly
5 years, 5 months	4/7/2017	4/3/2022	Full-Time	Hourly
7 months	1/26/2022	6/20/2022	Full-Time	Hourly
			Full-Time	Salary
7 years, 9 months	11/17/2014	6/1/2022	Full-Time	Salary
5 years, 3 months	5/16/2017	6/10/2022	Part-time	Hourly
6 years, 3 months	5/19/2016	6/20/2022	Full-Time	Hourly
2 years, 9 months	12/2/2019	6/20/2022	Full-Time	Hourly
4 years, 8 months	1/2/2018	1/8/2022	Full-Time	Hourly
1 year, 6 months	3/2/2021	1/8/2022	Full-Time	Hourly
6 years, 7 months	2/2/2016	1/8/2022	Full-Time	Hourly
1 year, 11 months	9/22/2020	6/20/2022	Full-Time	Hourly
2 years, 2 months	7/1/2020	6/20/2022	Full-Time	Hourly
4 months	4/11/2022	4/11/2022	Full-Time	Hourly
5 years, 1 month	7/28/2017	1/8/2022	Full-Time	Hourly
9 years, 2 months	7/3/2013	1/8/2022	Full-Time	Hourly

5 months	4/4/2022	4/4/2022 Full-Time	Hourly
5 months	3/29/2022	3/29/2022 Full-Time	Hourly
4 months	4/18/2022	4/18/2022 Full-Time	Hourly
7 years, 3 months	5/11/2015	1/8/2022 Full-Time	Hourly
3 years	8/27/2019	5/30/2022 Full-Time	Hourly
9 years, 7 months	1/24/2013	1/8/2022 Full-Time	Hourly
19 years	8/15/2003	1/22/2022 Full-Time	Salary
	9/13/2022	Full-Time	Hourly
5 years, 11 months	9/27/2016	1/8/2022 Full-Time	Hourly
9 years, 5 months	3/11/2013	1/8/2022 Full-Time	Hourly
9 years, 2 months	6/12/2013	1/8/2022 Full-Time	Hourly
4 years, 7 months	1/12/2018	1/8/2022 Full-Time	Hourly
9 years, 7 months	1/22/2013	1/8/2022 Full-Time	Hourly
8 years, 9 months	12/9/2013	1/8/2022 Full-Time	Hourly

Plus (Oct & Nov):  
 Maria Gomez

Less:  
 Hughes, Jennifer  
 Ferguson, Beth  
 Valez, Myrium  
 Lombardi-Davis, Cf

**Pay Rate #1 True**

Pay Rate #1	Annual Salary	Average Hours/Wk	Work Location	Split
\$20.99	\$21,829.60	20.00	Admin Offices	Split
\$2,575.00	\$66,950.00		Admin Offices	
\$2,307.69	\$59,999.94		Admin Offices	
\$2,115.38	\$54,999.88		Admin Offices	
\$2,575.00	\$66,950.00		Admin Offices	
\$2,674.03	\$69,524.78		Admin Offices	
\$3,994.49	\$103,856.74		Admin Offices	
\$1,782.68	\$46,349.68		Citizenship	
\$25.75	\$8,034.00	6.00	Citizenship	
\$22.66	\$17,674.80	15.00	Citizenship	
\$25.00	\$7,800.00	6.00	Citizenship	
\$25.75	\$28,119.00	21.00	Citizenship	
\$20.19	\$41,995.20		CWP	
\$16.00	\$33,280.00		CWP	
\$1,920.00	\$49,920.00		CWP	
\$15.00	\$31,200.00		CWP	
	\$48,000.00		CWP	
\$17.50	\$36,400.00		CWP	
\$19.79	\$41,155.50		CWP	
\$19.00	\$39,520.00		CWP	
\$35.00	\$36,400.00	20.00	Early Learning:General	
\$20.99	\$21,829.60	20.00	Early Learning:General	Split
	\$55,000.00		St Mark's	
\$15.50	\$32,240.00		St Mark's	
\$16.00	\$33,280.00		St Mark's	
\$17.50	\$30,160.00		St Mark's	
\$17.00	\$35,360.00		St Mark's	
\$13.00	\$27,040.00		St Mark's	
\$13.88	\$28,860.00		St Mark's	
\$15.50	\$32,240.00		St Mark's	
	\$50,000.00		St Mark's	
\$2,384.62	\$62,000.12		St Mark's	
\$15.00	\$15,600.00		St Mark's	Was at \$31,200
\$17.00	\$35,360.00		St Mark's	
\$17.50	\$36,400.00		St Mark's	
\$15.45	\$32,136.00		St Mark's	
\$17.33	\$36,056.59		St Mark's	
\$14.42	\$29,993.60		St Mark's	
\$15.00	\$31,200.00		St Mark's-Headstart	
\$16.75	\$34,840.00		St Mark's-Headstart	
\$19.00	\$39,520.00		St Mark's-Headstart	
\$18.07			St Mark's-Headstart	
\$16.35	\$33,999.89		St Paul's	

\$13.50	\$28,080.00	St Paul's
\$14.50	\$30,160.00	St Paul's
\$13.00	\$27,040.00	St Paul's
\$15.43	\$32,093.15	St Paul's
\$13.50	\$28,080.00	St Paul's
\$14.94	\$31,064.80	St Paul's
		St Paul's
\$14.00	\$29,120.00	St Paul's
\$18.54	\$38,563.20	St Paul's
\$20.19	\$41,991.04	St Paul's
\$18.10	\$37,641.97	St Paul's
\$19.01	\$39,548.70	St Paul's
\$20.67	\$42,997.97	St Paul's
\$15.45	\$32,136.00	St Paul's
	<u>\$2,081,591.75</u>	

\$6,523.47

(\$66,950.00)

(\$49,920.00)

(\$31,064.80)

hristina

(\$62,000.12)

\$1,871,656.83









## Rent Expense

<i><u>Rent</u></i>	Rent	Utilities	Total Monthly Payment
St Pauls	3,987.12	1,000.00	4,987.12
CWP	2,975.00		2,975.00
Stephens & Stephens	120.00		120.00
	7,082.12	1,000.00	8,082.12

## OFFICERS

<b>John Johnson</b> <b>President</b> Term: Jan 2022–Dec '22 1 <sup>st</sup> Term Off.	249 7 <sup>th</sup> Ave. N St. Petersburg, FL 33701 <a href="mailto:jtj1sp@gmail.com">jtj1sp@gmail.com</a>	917-532-1732 (C) 727-873-4985 (W)	Director Research Administration <i>University of South Florida</i>
<b>Al Nixon</b> <b>Vice-President</b> Term: Jan 2022–Dec '22 1 <sup>st</sup> Term Off.	5941 40 <sup>th</sup> Ave N St. Petersburg, FL 33709 <a href="mailto:alnixon.fsi@gmail.com">alnixon.fsi@gmail.com</a>	678-992-3419 (C) 727-893-7261	Facilities Coordinator <i>City of St. Petersburg</i>
<b>Kyle Oliver</b> <b>Treasurer</b> Term: Jan 2022–Dec '22 1 <sup>st</sup> Term Off.	Remote Address: 2009 Mimosa Drive Lynchburg, VA 24503 <a href="mailto:kyle.a.oliver@gmail.com">kyle.a.oliver@gmail.com</a>	850-766-2191 (C)	Investor
<b>Chris Wolf</b> <b>Secretary</b> Term: Jan 2022–Dec '22 1 <sup>st</sup> Term Off.	100 S. Pegasus Ave Clearwater, FL 33765 <a href="mailto:chrisryanwolf@gmail.com">chrisryanwolf@gmail.com</a>	772-519-0853 (C)	Worship Leader <i>First United Methodist Church of Dunedin</i>

## MEMBERS

Teresa Fitzpatrick, Esq. Term: Jan 2022 1 <sup>st</sup> Term	6560 9th Ave. N. St. Petersburg, Florida 33710 Teresa <a href="mailto:Teresa@Fitzpatricklawyers.com">@Fitzpatricklawyers.com</a>	727-376-0605 (C) 727-674-2549 (F)	Attorney <i>Fitzpatrick &amp; Fitzpatrick</i>
Laura Gaffney, MD Term: Jan 2022 1 <sup>st</sup> Term	34637 US Hwy 19 N Palm Harbor, FL 34684 <a href="mailto:laurabgaffney@gmail.com">laurabgaffney@gmail.com</a>	727-215-6451 (C)	Medical Doctor
Jana Hall-Perkins Term: Jan 2021–Dec 2022 2 <sup>nd</sup> Term	6854 16 <sup>th</sup> St S St. Petersburg, FL 33705 <a href="mailto:jana_hall@live.com">jana_hall@live.com</a>	407-346-2985 (C)	Senior Pastor <i>McCabe United Methodist Church</i>
Tavia Holloman Term: Jan 2021–Dec '22 2 <sup>nd</sup> Term	13300 Walsingham Rd, #141 Largo, FL 33774 <a href="mailto:hollomant@pcsb.org">hollomant@pcsb.org</a>	813-334-3173 (C)	Account Clerk <i>Pinellas County School Board</i>

Lisa Hood Term: Jan 2022-Dec'22 1 <sup>st</sup> Term	100 1 <sup>st</sup> Ave. N Unit 302 St. Petersburg, FL 33701 <a href="mailto:Lisa.hood@nm.com">Lisa.hood@nm.com</a>	727-430-1986 (C)	Controller Northwestern Mutual
Amelia Neal, LMHC Term: Jan 2022-Dec '22 1 <sup>st</sup> Term	1926 45 <sup>th</sup> Street South Saint Petersburg, Florida 33711 <a href="mailto:ayneal3@yahoo.com">ayneal3@yahoo.com</a> <a href="mailto:nudaytherapy@gmail.com">nudaytherapy@gmail.com</a>	727-351-3303 (C)	<i>Mental Health Therapist NuDay Therapy Services School Psychologist- PCSB</i>
Harikrishnan Ramji Term: Feb 2022-Dec '22 1 <sup>st</sup> Term	<a href="mailto:havramji@gmail.com">havramji@gmail.com</a> 18807 Birchwood Groves Dr. Lutz, 33558		Vice President <i>J.P. Morgan</i>
Jacquelyn Redmond, Esq Term: Jan 2022-Dec '22 1 <sup>st</sup> Term	1350 Brightwater Blvd. NE St. Petersburg, FL 33704 <a href="mailto:Jacquelyn@jredmondlaw.com">Jacquelyn@jredmondlaw.com</a>	727-543-0167 (C)	Attorney <i>J. Redmond Law</i>
Lance Willard Term: Jan 2022- Dec' 22 1 <sup>st</sup> Term	400 Plover Pl. Palm Harbor, FL 34683 <a href="mailto:lance@willardhometeam.com">lance@willardhometeam.com</a>	727-487-1894 (C) 727-538-9200-W	Realtor/ Team Owner <i>Charles Rutenberg Realty</i>

### **EX OFFICIO MEMBERS**

*(Term on board is the same as term in office, no limit)*

Emily Hotho	1216 N. Riverhills Dr. Temple Terrace, FL 33617 <a href="mailto:DS-GC@flumc.org">DS-GC@flumc.org</a>	(863) 688-5563 ext. 143	District Superintendent, Gulf Central District <i>FL Conference, UMC</i>
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PUBLIC DISCLOSURE COPY

Public Disclosure Copy

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**

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](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the 2021 calendar year, or tax year beginning **OCT 1, 2021** and ending **SEP 30, 2022**

<b>B</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	<b>C</b> Name of organization <b>Learning Empowered, Inc.</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>6801 38th Avenue North</b> City or town, state or province, country, and ZIP or foreign postal code <b>St. Petersburg, FL 33710</b> <b>F</b> Name and address of principal officer: <b>Lisa Negrini</b> <b>6801 38th Ave. N, St. Petersburg, FL 33710</b>	<b>D</b> Employer identification number <b>59-1623437</b> <b>E</b> Telephone number <b>727-754-3973</b> <b>G</b> Gross receipts \$ <b>9,134,582.</b> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number ▶
<b>I</b> 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		
<b>J</b> Website: ▶ <b>www.learning-empowered.org</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1975</b> <b>M</b> State of legal domicile: <b>FL</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>To empower families and build resiliency through educational programs and services across the</b> <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> <span style="float:right"><b>14</b></span> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <span style="float:right"><b>14</b></span> <b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a) ..... <b>5</b> <span style="float:right"><b>79</b></span> <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>6</b> <span style="float:right"><b>5</b></span> <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> <span style="float:right"><b>48,244.</b></span> <b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... <b>7b</b> <span style="float:right"><b>0.</b></span>																									
<b>Revenue</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th align="center">Prior Year</th> <th align="center">Current Year</th> </tr> </thead> <tbody> <tr> <td><b>8</b> Contributions and grants (Part VIII, line 1h) .....</td> <td align="right">3,837,460.</td> <td align="right">6,978,515.</td> </tr> <tr> <td><b>9</b> Program service revenue (Part VIII, line 2g) .....</td> <td align="right">75,027.</td> <td align="right">242,599.</td> </tr> <tr> <td><b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....</td> <td align="right">36,486.</td> <td align="right">-120,062.</td> </tr> <tr> <td><b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....</td> <td align="right">66,579.</td> <td align="right">43,835.</td> </tr> <tr> <td><b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....</td> <td align="right">4,015,552.</td> <td align="right">7,144,887.</td> </tr> </tbody> </table>		Prior Year	Current Year	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	3,837,460.	6,978,515.	<b>9</b> Program service revenue (Part VIII, line 2g) .....	75,027.	242,599.	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	36,486.	-120,062.	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	66,579.	43,835.	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	4,015,552.	7,144,887.							
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**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.

<b>Sign Here</b>	Signature of officer <b>Lisa Negrini, Executive Director</b> Type or print name and title	Date _____			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Mary Brown</b>	Preparer's signature <i>Mary Brown</i>	Date <b>06/23/23</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01892845</b>
	Firm's name ▶ <b>PDR CPAS + Advisors</b> Firm's address ▶ <b>4023 Tampa Road, Suite 2000 Oldsmar, FL 34677</b>	Firm's EIN ▶ <b>59-1687531</b> Phone no. <b>727-785-4447</b>			

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: To empower families and build resiliency through educational programs and services across the lifespan

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 2,762,484. including grants of \$ ) (Revenue \$ ) Learning Empowered's early learning centers support early childhood development and school readiness. There are 3 Centers for early learning that exemplify the quality components that are proven to start children on their lifelong journey of learning and growing. All Centers are licensed by the Pinellas County Child Care Licensing. Staff have professional qualifications, including bachelor's degrees and Child Development Associate degrees. All classrooms have age appropriate group sizes and ratios. Family engagement involves the adult members and siblings of each child in the life of the center and provides them with needed information and skills to reach family goals of stability, education, and interaction. Our centers use evidence-based curriculum, the Creative Curriculum, that has been proven successful in preparing

4b (Code: ) (Expenses \$ 192,132. including grants of \$ ) (Revenue \$ ) Learning Empowered's Children of the World preschool is a unique preschool designed specifically to enable the children of immigrants and refugees to learn English language, develop social skills, and integrate cultures through the use of Creative Curriculum and a variety of program components that support children and families. Currently, children enrolled in the school represent families from over a dozen different countries. The curriculum was intentionally created to remain responsive to each child and family's ethic, cultural, and linguistic heritage. Family members have access to life skills development through Learning Empowered's family literacy program, including English (ESOL) classes, civics classes, and citizenship test preparation.

4c (Code: ) (Expenses \$ 8,627. including grants of \$ ) (Revenue \$ ) Learning Empowered's Citizenship and Integration Program provides students seeking United States citizenship with all of the preparation they need to be successful throughout the naturalization process. Adult students are screened for eligibility, provided with English language classes, study US history and government, practice interviewing, and complete naturalization applications. Legal services are provided by lawyers and BIA accredited representatives, while educational services are provided by experience teachers. Services are offered throughout the Tampa Bay area including Pinellas, Manatee, and Hillsborough counties. Learning Empowered supports over 100 families each year achieve their citizenship and integration goals.

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ 1,599.) (Revenue \$ )

4e Total program service expenses 2,963,243.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.



Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38. Includes questions about grants, compensation, tax-exempt bonds, excess benefit transactions, and contributions.

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 [ ]

Table with 3 columns: Question, Yes, No. Rows 1a, 1b, 1c. Includes questions about Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax filings, foreign accounts, and charitable contributions.

**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
<b>1a</b>	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.		
	<b>1a</b> 14		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> 14		
<b>2</b>	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
<b>3</b>	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
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	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
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?	X	
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	X	
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **Lisa Negrini - (727) 442-6881**  
**6801 38th Ave. N, St. Petersburg, FL 33710**

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Lisa Negrini Executive Director	40.00	X		X				71,932.	0.	0.
(2) Amelia Neal Director	1.00	X						0.	0.	0.
(3) John Johnson President	3.00	X		X				0.	0.	0.
(4) Lisa Hood Director	1.00	X						0.	0.	0.
(5) Al Nixon Vice President	3.00	X		X				0.	0.	0.
(6) Chris Wolf Secretary	3.00	X		X				0.	0.	0.
(7) Laura Gaffney Director	1.00	X						0.	0.	0.
(8) Theresa Fitzpatrick Director	1.00	X						0.	0.	0.
(9) Jana Hall-Perkins Director	1.00	X						0.	0.	0.
(10) Kyle Oliver Treasurer	1.00	X		X				0.	0.	0.
(11) Harikrishnan Ramji Director	1.00	X						0.	0.	0.
(12) Tavia Holloman Director	1.00	X						0.	0.	0.
(13) Jacquelyn Redmond Director	1.00	X						0.	0.	0.
(14) Lance Willard Director	1.00	X						0.	0.	0.
(15) Emily Hotho Ex Officio Member	1.00	X						0.	0.	0.

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes subtotal rows 1b, 1c, 1d.

Summary rows for compensation: 1b Subtotal, 1c Total from continuation sheets to Part VII, Section A, 1d Total (add lines 1b and 1c).

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

Table with 3 columns: Question number, Question text, Yes/No response. Rows 3, 4, 5 regarding compensation reporting.

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes a 'NONE' entry in column A.

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)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>	21,225.				
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	2,438,377.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	4,518,913.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 17,440.				
	<b>h Total.</b> Add lines 1a-1f .....		6,978,515.				
<b>Program Service Revenue</b>	<b>2 a</b> Tuition/ Student Fees .....	<b>Business Code</b>					
		611600	242,599.	242,599.			
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....		242,599.					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		1,389.			1,389.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real	48,244.			
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>	0.				
	<b>c</b> Rental income or (loss)	<b>6c</b>	48,244.				
	<b>d</b> Net rental income or (loss) .....		48,244.		48,244.		
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities		1,854,000.		
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>	2,696.	1,972,755.			
	<b>c</b> Gain or (loss) .....	<b>7c</b>	-2,696.	-118,755.			
<b>d</b> Net gain or (loss) .....		-121,451.	-121,451.				
<b>8 a</b> Gross income from fundraising events (not including \$ 21,225. of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		9,835.				
<b>b</b> Less: direct expenses .....	<b>8b</b>	14,244.					
<b>c</b> Net income or (loss) from fundraising events .....		-4,409.			-4,409.		
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> .....	<b>Business Code</b>					
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions .....		7,144,887.	121,148.	48,244.	-3,020.		

**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	1,599.	1,599.		
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	71,932.	60,324.	9,156.	2,452.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,034,088.	1,705,816.	258,894.	69,378.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	480,364.	427,811.	40,817.	11,736.
10 Payroll taxes	129,842.	136,500.	-12,051.	5,393.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	74,975.		74,975.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	104,727.	62,184.	38,251.	4,292.
12 Advertising and promotion	15,114.	1,270.	149.	13,695.
13 Office expenses	11,316.	4,845.	5,533.	938.
14 Information technology	22,715.	11,412.	8,977.	2,326.
15 Royalties				
16 Occupancy	320,727.	235,689.	85,038.	
17 Travel	2,509.	2,102.		407.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	8,403.	4,722.	3,681.	
20 Interest	54,082.	15,201.	38,881.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	101,178.	83,976.	16,922.	280.
23 Insurance	40,033.	13,586.	26,447.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>Program Expenses</b>	183,050.	183,050.		
b <b>Miscellaneous</b>	16,985.	5,144.	11,171.	670.
c <b>Dues &amp; Subscriptions</b>	9,438.	8,012.	1,174.	252.
d				
e All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	3,683,077.	2,963,243.	608,015.	111,819.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	406,128.	<b>1</b>	434,027.
	<b>2</b> Savings and temporary cash investments .....	65,496.	<b>2</b>	65,827.
	<b>3</b> Pledges and grants receivable, net .....	346,548.	<b>3</b>	269,818.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	18,090.	<b>9</b>	17,243.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 4,263,707.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 132,525.	2,014,727.	<b>10c</b> 4,131,182.
	<b>11</b> Investments - publicly traded securities .....	144,162.	<b>11</b>	123,294.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	24,993.
	<b>15</b> Other assets. See Part IV, line 11 .....	12,239.	<b>15</b>	25,525.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	3,007,390.	<b>16</b>	5,091,909.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	312,337.	<b>17</b>	326,079.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	66,111.	<b>19</b>	14,255.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	1,568,900.	<b>23</b>	924,230.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	684,934.	<b>25</b>	10,435.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	2,632,282.	<b>26</b>	1,274,999.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	375,108.	<b>27</b>	3,816,910.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> <b>Total net assets or fund balances</b> .....	375,108.	<b>32</b>	3,816,910.
<b>33</b> <b>Total liabilities and net assets/fund balances</b> .....	3,007,390.	<b>33</b>	5,091,909.	



**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	7,144,887.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	3,683,077.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	3,461,810.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	375,108.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-20,008.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	3,816,910.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	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	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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 Learning Empowered, Inc. Employer identification number 59-1623437

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 X 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).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

**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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	4,924,129.	4,637,482.	3,958,022.	3,837,460.	6,978,515.	24,335,608.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	4,924,129.	4,637,482.	3,958,022.	3,837,460.	6,978,515.	24,335,608.
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						24,335,608.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 .....	4,924,129.	4,637,482.	3,958,022.	3,837,460.	6,978,515.	24,335,608.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	28,911.	49,384.	3,523.	36,486.	1,389.	119,693.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	3,609.	18,519.	11,318.			33,446.
<b>11 Total support.</b> Add lines 7 through 10						24,488,747.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)).....	<b>14</b>	99.37 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	<b>15</b>	99.17 %
<b>16a 33 1/3% support test - 2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2020.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2021.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2020.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c 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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 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; 19b 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
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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>b</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>		
<b>c</b> 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>		
<b>10a</b> 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>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

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

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> 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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Horizontal lines for supplemental information input.

Public Disclosure Copy

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Name of the organization

**Learning Empowered, Inc.**

Employer identification number

**59-1623437**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

Name of organization  <b>Learning Empowered, Inc.</b>	Employer identification number  <b>59-1623437</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>388,745.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>1,396,025.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>181,234.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ <u>199,802.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>Learning Empowered, Inc.</b>	Employer identification number  <b>59-1623437</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Public Disclosure Copy

Name of organization <b>Learning Empowered, Inc.</b>	Employer identification number <b>59-1623437</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization Learning Empowered, Inc. Employer identification number 59-1623437

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, a table for held at the end of the tax year (2a-2d), number of modified easements, states where located, monitoring policy, staff hours, expenses, and requirements for section 170(h)(4)(B)(i) and (ii).

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures, and amounts for revenue and assets.

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

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

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	144,162.	118,620.	117,464.	107,325.	103,707.
b Contributions				6,110.	
c Net investment earnings, gains, and losses	-21,772.	26,390.	1,870.	4,706.	4,288.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	904.	848.	714.	677.	670.
g End of year balance	123,294.	144,162.	118,620.	117,464.	107,325.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| (i) Unrelated organizations   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
- 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		442,325.		442,325.
b Buildings		3,662,445.	38,150.	3,624,295.
c Leasehold improvements				
d Equipment		125,823.	77,433.	48,390.
e Other		33,114.	16,942.	16,172.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,131,182.

**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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Capital Lease Obligations</b>	10,435.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	10,435.

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



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

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

1	Total revenue, gains, and other support per audited financial statements		1	7,133,819.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-20,008.	
b	Donated services and use of facilities	2b	8,940.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	-11,068.	
3	Subtract line 2e from line 1		3	7,144,887.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	7,144,887.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

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

1	Total expenses and losses per audited financial statements		1	3,692,018.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	8,940.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	8,940.	
3	Subtract line 2e from line 1		3	3,683,078.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,683,078.

**Part XIII Supplemental Information.**

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

Part V, line 4:

THE ORGANIZATION'S ENDOWMENT CONSISTS OF FUNDS ESTABLISHED BY THE BOARD OF DIRECTORS THROUGH DONATIONS AND GROWTH OF THOSE FUNDS OVER THE YEARS. THE BOARD DESIGNATED ENDOWMENT FUND WAS ESTABLISHED TO PROVIDE INCOME TO SUPPLEMENT PROGRAMS AND MINISTRIES OF THE ORGANIZATION.

Part X, Line 2:

THE ORGANIZATION HAS ADOPTED THE STANDARD FOR ACCOUNTING FOR UNCERTAIN TAX POSITIONS. THE STANDARD PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT PRINCIPLES FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT CERTAIN TO BE REALIZED.



**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public Inspection

Name of the organization **Learning Empowered, Inc.** Employer identification number **59-1623437**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b> .....						

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Swing of Hope (event type)	(event type)	None (total number)	
Revenue	1	Gross receipts	31,060.		31,060.
	2	Less: Contributions	21,225.		21,225.
	3	Gross income (line 1 minus line 2)	9,835.		9,835.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	3,870.		3,870.
	7	Food and beverages	3,005.		3,005.
	8	Entertainment			
	9	Other direct expenses	7,369.		7,369.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				-4,409.

**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		<b>13a</b>	%
b An outside facility		<b>13b</b>	%
- 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 I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization Learning Empowered, Inc. Employer identification number 59-1623437

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance

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

**3** Enter total number of other organizations listed in the line 1 table ..... ▶ \_\_\_\_\_

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

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

Part I, Line 2:

THE ORGANIZATION HAS A FILE FOR EACH INDIVIDUAL WHO RECEIVES FINANCIAL ASSISTANCE THAT RECORDS THE AMOUNT OF ASSISTANCE AND THE VENDOR WHO RECEIVES THE PAYMENT, AND RULES FROM EACH FUNDING SOURCE THAT WE USE TO DETERMINE ELIGIBILITY. WE ALSO PROVIDE THIS DATA VIA OUR HOMELESS MANAGEMENT INFORMATION SYSTEM (HMIS) DATABASE SO THAT THE COMMUNITY HAS THIS INFORMATION, AS WELL AS THROUGH GRANT REPORTS TO EACH FUNDER. ASSISTANCE IS NEVER PROVIDED TO THE CLIENT - IT IS PAID DIRECTLY TO A VENDOR, WHICH MUST BE A LOCAL ENTITY. UTILITY BILLS OR LEASES MUST BE



**Part IV** Supplemental Information

PRESENTED AND VERIFIED BY LEARNING EMPOWERED BEFORE ANY FINANCIAL ASSISTANCE IS PROVIDED. LANDLORDS WHO ARE INDIVIDUALS, NOT CORPORATE ENTITIES, MUST SUBMIT A W-9 BEFORE RECEIVING A PAYMENT.

Public Disclosure Copy

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization **Learning Empowered, Inc.** Employer identification number **59-1623437**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( <u>Miscellaneous</u> )	X	0	17,440.	
26 Other ( )				
27 Other ( )				
28 Other ( )				

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

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

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

Schedule M (Form 990) 2021



**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

Learning Empowered, Inc.

Employer identification number

59-1623437

Form 990, Part I, Line 1, Description of Organization Mission:

lifespan

Form 990, Part III, Line 4a, Program Service Accomplishments:

children for kindergarten. Our centers have quality environments and provide a rich learning environment with a variety of activities and learning centers that engage children's imaginations. Our Centers also focus on DEI, cultural competence and educational equity. We demonstrate daily that all members of the center, staff, families and community are valued and celebrated as unique and valued.

Form 990, Part VI, Section B, line 11b:

The form 990 is prepared by the Organization's public accounting firm based on data supplied by the organization. Once a review is performed by management of the Organization, the form 990 is presented to the board of directors for their final review and approval.

Form 990, Part VI, Section B, Line 12c:

A director or officer of the corporation will not be disqualified from dealing, either as vendor, purchaser or otherwise, or contracting or entering into any other transaction with the corporation. No transaction of the corporation will be voidable by reason of the fact that any director or officer of the corporation has an interest in the concern with which such transaction is entered into, provided:

A. The interest of such officer or director is fully disclosed to the board of directors.

Name of the organization Learning Empowered, Inc.	Employer identification number 59-1623437
--	--

B. Such transaction is duly approved by the board of directors not so interested or connected as being in the best interests of the organization.

C. Payments to the interested officer or director are reasonable and do not exceed fair market value.

D. No interested officer or director may vote or lobby on the matter or be counted in determining the existence of a quorum at the meeting at which such transaction may be authorized.

E. The minutes of meetings at which such votes are taken will record such disclosure, abstention, and rationale for approval. Each director will annually sign a statement that affirms that such director has received a copy of the board's conflict of interest policy, has read and understands the policy, and has agreed to comply with the policy.

Form 990, Part VI, Section B, Line 15a:

Periodically, industry salary norms are reviewed and an independent human resources group is consulted on positions in the organization and provides the organization with comparable compensation amounts throughout the state and non-profit industry. This is used to adjust compensation amounts to stay within industry standards for each position. The top management official of learning empowered is the executive director. The executive director's performance is reviewed annually by the board. Based on that review, a compensation amount is determined by the review committee and proposed to the full board by the chair. If this amount is approved, it is included in the next budget cycle of the organization and approved again as part of the full budget. If the amount is not supported by the budgeting process, a lower amount will be proposed by the chair and approved by the board. All deliberations regarding compensation are documented in the meeting minutes.

Name of the organization <b>Learning Empowered, Inc.</b>	Employer identification number <b>59-1623437</b>
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Form 990, Part VI, Section C, Line 19:

The organization makes its governing documents, conflict of interest policy, and financial statements available to the public upon request.

Public Disclosure Copy

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**  
Open to Public Inspection

Name of the organization **Learning Empowered, Inc.** Employer identification number **59-1623437**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
GULF CENTRAL DISTRICT, FLORIDA ANNUAL CONFERENCE UNITED METHODIST CHURCH, 1498 Rosery Road East, Largo, FL 33770	Religious	Florida	501(c)(3)	Line 1	N/A		X

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

Schedule R (Form 990) 2021

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

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

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No



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

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

**Part VII** Supplemental Information

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

Public Disclosure Copy

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 OCT 1, 2021, and ending SEP 30, 2022

# 2021

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer

**Learning Empowered, Inc.**

EIN or SSN

**59-1623437**

Name and title of officer or person subject to tax

**Lisa Negrini  
Executive Director**

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here	<input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here	<input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9)	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here	<input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22)	<b>3b</b> _____
<b>4a</b> Form 990-PF check here	<input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5)	<b>4b</b> _____
<b>5a</b> Form 8868 check here	<input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c)	<b>5b</b> _____
<b>6a</b> Form 990-T check here	<input checked="" type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4)	<b>6b</b> <u>0.</u>
<b>7a</b> Form 4720 check here	<input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1)	<b>7b</b> _____
<b>8a</b> Form 5227 check here	<input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D)	<b>8b</b> _____
<b>9a</b> Form 5330 check here	<input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19)	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here	<input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22)	<b>10b</b> _____

## 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 PDR CPAS + Advisors to enter my PIN 12345  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

## Part III Certification and Authentication

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

**59903787531**

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 ▶ PDR CPAS + Advisors

Date ▶ 06/23/23

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

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

Form **8879-TE** (2021)

# Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2021 or other tax year beginning **OCT 1, 2021**, and ending **SEP 30, 2022**

# 2021

Department of the Treasury  
Internal Revenue Service

▶ **Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.**  
▶ **Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

Open to Public Inspection for  
501(c)(3) Organizations Only

<p><b>A</b> <input type="checkbox"/> Check box if address changed.</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3)  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A</p>	<b>Print or Type</b>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>Learning Empowered, Inc.</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.  <b>6801 38th Avenue North</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>St. Petersburg, FL 33710</b></p>	<p><b>D</b> Employer identification number <b>59-1623437</b></p> <p><b>E</b> Group exemption number (see instructions)</p> <p><b>F</b> <input type="checkbox"/> Check box if an amended return.</p>
<p><b>C</b> Book value of all assets at end of year ..... <b>5,091,909.</b></p>			

**G** Check organization type ▶  501(c) corporation  501(c) trust  401(a) trust  Other trust

**H** Check if filing only to ▶  Claim credit from Form 8941  Claim a refund shown on Form 2439

**I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ..... ▶

**J** Enter the number of attached Schedules A (Form 990-T) ..... ▶ **1**

**K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation. ▶

**L** The books are in care of ▶ **Lisa Negrini** Telephone number ▶ **(727) 442-6881**

Part I Total Unrelated Business Taxable Income		
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) .....	1	0.
2 Reserved .....	2	
3 Add lines 1 and 2 .....	3	
4 Charitable contributions (see instructions for limitation rules) .....	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 .....	5	
6 Deduction for net operating loss. See instructions .....	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 .....	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions) .....	8	1,000.
9 <b>Trusts.</b> Section 199A deduction. See instructions .....	9	
10 <b>Total deductions.</b> Add lines 8 and 9 .....	10	1,000.
11 <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero .....	11	0.

Part II Tax Computation		
1 <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) .....	1	0.
2 <b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	2	
3 <b>Proxy tax.</b> See instructions .....	3	
4 Other tax amounts. See instructions .....	4	
5 Alternative minimum tax (trusts only) .....	5	
6 <b>Tax on noncompliant facility income.</b> See instructions .....	6	
7 <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies .....	7	0.

LHA For Paperwork Reduction Act Notice, see instructions.

<b>Part III Tax and Payments</b>			
1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	<b>1a</b>		
b Other credits (see instructions) .....	<b>1b</b>		
c General business credit. Attach Form 3800 (see instructions) .....	<b>1c</b>		
d Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>1d</b>		
e <b>Total credits.</b> Add lines 1a through 1d .....	<b>1e</b>		
2 Subtract line 1e from Part II, line 7 .....	<b>2</b>		0.
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) .....	<b>3</b>		
4 <b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....	<b>4</b>		0.
5 Current net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4 .....	<b>5</b>		0.
6a Payments: A 2020 overpayment credited to 2021 .....	<b>6a</b>		
b 2021 estimated tax payments. Check if section 643(g) election applies .....	<b>6b</b>		
c Tax deposited with Form 8868 .....	<b>6c</b>		
d Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>		
e Backup withholding (see instructions) .....	<b>6e</b>		
f Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 .....	<b>6g</b>		
<input type="checkbox"/> Form 4136 .....			
7 <b>Total payments.</b> Add lines 6a through 6g .....	<b>7</b>		
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached .....	<b>8</b>		
9 <b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	<b>9</b>		
10 <b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>		
11 Enter the amount of line 10 you want: <b>Credited to 2022 estimated tax</b> .....	<b>11</b>		
		<b>Refunded</b>	

<b>Part IV Statements Regarding Certain Activities and Other Information</b> (see instructions)			
1 At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here .....			Yes No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....			X
3 Enter the amount of tax-exempt interest received or accrued during the tax year .....		\$ .....	
4 Enter available pre-2018 NOL carryovers here .....		\$ .....	
5 Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.			
Business Activity Code	Available post-2017 NOL carryover		
	\$		
	\$		
6a Did the organization change its method of accounting? (see instructions) .....			X
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V .....			

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.							
	Signature of officer	Date		Executive Director	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN			
	Mary Brown	Mary Brown	06/23/23		P01892845			
	Firm's name	Firm's address		Firm's EIN				
	PDR CPAS + Advisors	4023 Tampa Road, Suite 2000 Oldsmar, FL 34677		59-1687531	Phone no. 727-785-4447			

**SCHEDULE A  
(Form 990-T)**

Department of the Treasury  
Internal Revenue Service

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

1  
OMB No. 1545-0047

**2021**

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>Learning Empowered, Inc.</b>	<b>B</b> Employer identification number <b>59-1623437</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>531120</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business ▶ **REAL ESTATE RENTAL**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>			
<b>6</b> Rent income (Part IV)	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Part V)	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b>			
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b>			
<b>10</b> Exploited exempt activity income (Part VIII)	<b>10</b>			
<b>11</b> Advertising income (Part IX)	<b>11</b>			
<b>12</b> Other income (see instructions; attach statement)	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	0.		

**Part II Deductions Not Taken Elsewhere** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X)				
<b>2</b> Salaries and wages				
<b>3</b> Repairs and maintenance				
<b>4</b> Bad debts				
<b>5</b> Interest (attach statement). See instructions				
<b>6</b> Taxes and licenses				
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>			
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>			<b>8b</b>
<b>9</b> Depletion				
<b>10</b> Contributions to deferred compensation plans				
<b>11</b> Employee benefit programs				
<b>12</b> Excess exempt expenses (Part VIII)				
<b>13</b> Excess readership costs (Part IX)				
<b>14</b> Other deductions (attach statement)				
<b>15 Total deductions.</b> Add lines 1 through 14	<b>15</b>			0.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>			0.
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>			0.
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>			

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

**Part III Cost of Goods Sold** Enter method of inventory valuation ▶

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	
4	Additional section 263A costs (attach statement) .....	4	
5	Other costs (attach statement) .....	5	
6	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) <span style="float: right;">▶</span>				0.
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) .....				
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) <span style="float: right;">▶</span>				0.

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  **COMMERCIAL REAL ESTAT**  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property .....	48,244.			
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement) .....	0.			
b Other deductions (attach statement) <b>stmt 1</b> .....	52,648.			
c Total deductions (add lines 3a and 3b, columns A through D) .....	52,648.			
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....	0.			
5 Average adjusted basis of or allocable to debt-financed property (attach statement) .....	0.			
6 Divide line 4 by line 5 .....	.00%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6 .....	0.			
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) <span style="float: right;">▶</span>				0.
9 Allocable deductions. Multiply line 3c by line 6	0.			
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) <span style="float: right;">▶</span>				0.
11 <b>Total dividends-received deductions</b> included in line 10 <span style="float: right;">▶</span>				0.



**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
<b>Totals</b>			0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b>		0.		0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	4
5	Gross income from activity that is not unrelated business income .....	5
6	Expenses attributable to income entered on line 5 .....	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....	7

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A
- B
- C
- D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income .....				
Add columns A through D. Enter here and on Part I, line 11, column (A) .....				0.

a				
3 Direct advertising costs by periodical .....				
a Add columns A through D. Enter here and on Part I, line 11, column (B) .....				0.

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 .....				
5 Readership costs .....				
6 Circulation income .....				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero .....				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .....				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 .....				0.

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1 .....			0.

**Part XI Supplemental Information** (see instructions)

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Form 990-T (A)                      Part V - Other Deductions                      Statement 1

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Description	Activity Number	Amount	Percent allocable	Allocable Total
Utilities		13,963.		
Insurance		4,978.		
Real estate taxes		9,091.		
Mortgage interest		21,440.		
Cleaning services		3,176.		
- Subtotal -	1	52,648.	1.00	52,648.
Total of Form 990-T, Schedule A, Part V, Line 3(b)				52,648.

Public Disclosure Copy

**Caution:** Forms printed from within Adobe Acrobat may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

STATE COPY

Public Disclosure Copy

**Florida Tentative Income / Franchise Tax Return  
and Application for Extension of Time to File Return**

**1019**  
F-7004  
R. 01/17  
Rule 12C-1.051  
Florida Administrative Code  
Effective 01/17

**Information for Filing Florida Form F-7004**

F-7004  
R. 01/17

**When to file** - File this application on or before the original due date of the taxpayer's corporate income tax or partnership return. Do not file before the end of the tax year.

To file online go to [www.floridarevenue.com](http://www.floridarevenue.com)

**Penalties** - If you are required to pay tax with this application, failure to pay will void any extension of time and subject the taxpayer to penalties and interest. There is also a penalty for late-file return when no tax is due.

**Signature** - A person authorized by the taxpayer must sign Florida Form F-7004. They must be an officer or partner of the taxpayer; a person currently enrolled to practice before the Internal Revenue Service (IRS); or attorney or Certified Public Accountant qualified to practice before the IRS under Public Law 89-332.

**The Florida Form F-7004 must be filed** - To receive an extension of time to file your Florida return, Florida Form F-7004 must be timely filed, even if you have already filed a federal extension request. A federal extension by itself does not extend the time to file a Florida return.

An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

A. If applicable, state the reason you need the extension:

\_\_\_\_\_

B. Type of federal return filed: 990-T  
 Contact person for questions: Lisa Negrini  
 Telephone number: 727-754-3973  
 Contact Person email address: lnegrini@learning-em

Extension of Time Request	Florida Income/Franchise Tax Due
1. Tentative amount of Florida tax for the taxable year	1. 0.00
2. LESS: Estimated tax payments for the taxable year	2. 0.00
3. Balance due - You must pay 100% of the tax tentatively determined due with this extension request.	3. 0.00

Transfer the amount on Line 3 to **Tentative tax due**.

**Make checks payable and mail to:**  
 FLORIDA DEPARTMENT OF REVENUE, 5050 W TENNESSEE STREET, TALLAHASSEE FL 32399-0135

144961  
09-27-21

**Florida Department of Revenue - Corporate Income Tax  
Florida Tentative Income / Franchise Tax Return  
and Application for Extension of Time to File Return**

**1019**  
F-7004  
R. 01/17

**Name** Learning Empowered, Inc.  
**Address** 6801 38th Avenue North  
**City/State/ZIP** St. Petersburg, FL 33710

FEIN 59-1623437  
 Taxable Year End 09/30/22  
 FILING STATUS Partnership  S-corporation   
 All other federal returns to be filed  X  
 Tentative Tax Due \$ 0.00

Under penalties of perjury, I declare that I have been authorized by the above named taxpayer to make this application, that to the best of my knowledge and belief the statements herein are true and correct:

Sign Here: \_\_\_\_\_

Date: \_\_\_\_\_

591623437	0	0	0
3	0	0	0
20220930	0	0	0
0	0	0	0
012	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

0

8133 0 20220930 0002005030 3 3591623437 0000 5



Florida Corporate Income/Franchise Tax Return

F-1120, R. 01/22 1019

FEIN 59-1623437

For calendar year 2021 or tax year beginning OCT 1, 2021 ending SEP 30, 2022

Rule 12C-1.051 Florida Administrative Code Effective 01/22 Page 1 of 6

813302022093000020050376359162343700005

Name Learning Empowered, Inc.
Address 6801 38th Avenue North
City/State/ZIP St. Petersburg, FL 33710

Check here if any changes have been made to name or address

Computation of Florida Net Income Tax

- 1. Federal taxable income (see instructions) - Attach pages 1-5 of federal return Check here if negative 0.00
2. State income taxes deducted in computing federal taxable income (attach schedule) Check here if negative
3. Additions to federal taxable income (from Schedule I) Check here if negative
4. Total of Lines 1, 2 and 3 Check here if negative 0.00
5. Subtractions from federal taxable income (from Schedule II) Check here if negative
6. Adjusted federal income (Line 4 minus Line 5) Check here if negative
7. Florida portion of adjusted federal income (see instructions) Check here if negative 0.00
8. Nonbusiness income allocated to Florida (from Schedule R) Check here if negative
9. Florida exemption 0.00
10. Florida net income (Line 7 plus Line 8 minus Line 9) 0.00
11. Tax due: 3.535% of Line 10 0.00
12. Credits against the tax (from Schedule V)
13. Total corporate income/franchise tax due (Line 11 minus Line 12) 0.00
14. a) Penalty: F-2220 b) Other c) Interest: F-2220 d) Other Line 14 Total
15. Total of Lines 13 and 14
16. Payment credits: Estimated tax payments 16a \$ Tentative tax payment 16b \$
17. Total amount due: Subtract Line 16 from Line 15. If positive, enter amount due here and on payment coupon. If the amount is negative (overpayment), enter on Line 18 and/or Line 19
18. Credit: Enter amount of overpayment credited to next year's estimated tax here and on payment coupon
19. Refund: Enter amount of overpayment to be refunded here and on payment coupon

144081 10-21-21

Payment Coupon for Florida Corporate Income Tax Return

1019 F-1120 R. 01/22

Do Not Detach

YEAR ENDING 09/30/22

To ensure proper credit to your account, enclose your check with tax return when mailing.

Name Learning Empowered, Inc.
Address 6801 38th Avenue North
City/State/ZIP St. Petersburg, FL 33710

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

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Learning Empowered, Inc.

FEIN 59-1623437

1019  
F-1120  
R. 01/22  
Page 2 of 6  
09/30/22

**This return is considered incomplete unless a copy of the federal return is attached.**

If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.

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

Sign here	Signature of officer (must be an original signature)	Date	Title		
			<b>Executive Director</b>		
Paid preparers only	Preparer's signature	Date	Preparer check if self-employed	Preparer's PTIN	
	<i>Mary Brown</i>	06/23/23	<input type="checkbox"/>	P01892845	
	Firm's name (or yours if self-employed) and address	FEIN	ZIP		
	<b>PDR CPAS + Advisors</b> 4023 Tampa Road, Suite 2000 Oldsmar, FL	59-1687531	34677		

**All Taxpayers Must Answer Questions A through M Below - See Instructions**

- A. State of incorporation: \_\_\_\_\_
- B. Florida Secretary of State document number: \_\_\_\_\_
- C. Florida consolidated return? YES  NO
- D.  Initial return  Final return (final federal return filed)
- E. Principal Business Activity Code (as pertains to Florida)  
**532000**
- F. A Florida extension of time was timely filed? YES  NO
- G-1. Corporation is a member of a controlled group? YES  NO  If yes, attach list.
- G-2. Part of a federal consolidated return? YES  NO  If yes, provide:  
FEIN from federal consolidated return: \_\_\_\_\_  
Name of corporation: \_\_\_\_\_
- G-3. The federal common parent has sales, property, or payroll in Florida? YES  NO
- H. Location of corporate books:  
**6801 38th Ave. N**  
City, State, ZIP: **St. Petersburg, FL 33710**
- I. Taxpayer is a member of a Florida partnership or joint venture? YES  NO
- J. Enter date of latest IRS audit: \_\_\_\_\_  
a) List years examined: \_\_\_\_\_
- K. Contact person concerning this return: **Lisa Negrini**  
a) Contact person telephone number: **727-754-3973**  
b) Contact person e-mail address: **lnegrini@learning-em**
- L. Type of federal return filed  1120  1120S or **990-T**

**Where to Send Payments and Returns**

Make check payable to and mail with return to:  
Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 19), send your return to:  
Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

**Remember:**

- ✓ **Make your check payable to the Florida Department of Revenue.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and return.**
- ✓ **Attach a copy of your federal return.**
- ✓ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**



NAME Learning Empowered, Inc.

FEIN 59-1623437

TAXABLE YEAR ENDING 09/30/22

Schedule I - Additions and/or Adjustments to Federal Taxable Income	
1. Interest excluded from federal taxable income (see instructions)	1.
2. Undistributed net long-term capital gains (see instructions)	2.
3. Net operating loss deduction (attach schedule)	3.
4. Net capital loss carryover (attach schedule)	4.
5. Excess charitable contribution carryover (attach schedule)	5.
6. Employee benefit plan contribution carryover (attach schedule)	6.
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.
8. Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)	8.
9. Guaranty association assessment(s) credit	9.
10. Rural and/or urban high crime area job tax credits	10.
11. State housing tax credit	11.
12. Florida Tax Credit Scholarship Program Credits (AKA credit for contributions for nonprofit scholarship-funding organizations)	12.
13. Florida Renewable energy production tax credit	13.
14. New markets tax credit	14.
15. Entertainment industry tax credit	15.
16. Research and Development tax credit	16.
17. Energy Economic Zone tax credit	17.
18. s. 168(k) IRC special bonus depreciation	18.
19. Qualified Improvement Property Decoupling.	19.
20. Business Meal Expenses at a Restaurant.	20.
21. Film, Television, and Live theatrical production expenses.	21.
22. Other additions (attach schedule)	22.
23. Total Lines 1 through 22. Enter total on Line 23 and on Page 1, Line 3.	23.

Schedule II - Subtractions from Federal Taxable Income	
1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC income \$ _____ (b) plus s. 862, IRC dividends \$ _____ (c) plus s. 951A, IRC, income \$ _____ (d) less direct and indirect expenses and related amounts deducted under s. 250, IRC \$ _____	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC subpart F income \$ _____ (b) less direct and indirect expenses \$ _____	2.
Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.	
3. Florida net operating loss carryover deduction (see instructions)	3.
4. Florida net capital loss carryover deduction (see instructions)	4.
5. Florida excess charitable contribution carryover (see instructions)	5.
6. Florida employee benefit plan contribution carryover (see instructions)	6.
7. Nonbusiness income (from Schedule R, Line 3)	7.
8. Eligible net income of an international banking facility (see instructions)	8.
9. s. 179, IRC expense (see instructions)	9.
10. s. 168(k), IRC special bonus depreciation (see instructions)	10.
11. Depreciation of qualified improvement property	11.
12. Film, Television, and Live Theatrical Expenses.	12.
13. Other subtractions (attach statement)	13.
14. Total Lines 1 through 13. Enter total on Line 14 and on Page 1, Line 5.	14.





NAME Learning Empowered, Inc.

FEIN 59-1623437

TAXABLE YEAR ENDING 09/30/22

<b>Schedule III - Apportionment of Adjusted Federal Income</b>					
<b>III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.</b>					
	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Pg 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or	
2. Payroll				X 25% or	
3. Sales (Schedule III-C below)				X 50% or	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column (e)). Enter here and on Schedule IV, Line 2.					<b>1.000000</b>
<b>III-B For use in computing average value of property (use original cost).</b>	WITHIN FLORIDA		TOTAL EVERYWHERE		
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year	
1. Inventories of raw material, work in process, finished goods					
2. Buildings and other depreciable assets					
3. Land owned					
4. Other tangible and intangible (financial org. only) assets (attach schedule)					
5. Total (Lines 1 through 4)					
6. Average value of property					
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) ..... 6a.					
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere) .....	6b. _____				
7. Rented property (8 times net annual rent)					
a. Rented property in Florida .....	7a. _____				
b. Rented property Everywhere .....	7b. _____				
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).					
a. Enter Lines 6 a. plus 7 a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida .....	8a. _____				
b. Enter Lines 6 b. plus 7 b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere .....	8b. _____				
<b>III-C Sales Factor</b>	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)			
1. Sales (gross receipts)	<b>N/A</b>				
2. Sales delivered or shipped to Florida purchasers		<b>N/A</b>			
3. Other gross receipts (rents, royalties, interest, etc. when applicable)					
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns (a) and (b))					
<b>III-D Special Apportionment Fractions (see instructions)</b>	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ((a) ÷ (b)) Rounded to Six Decimal Places		
1. Insurance companies (attach copy of Schedule T - Annual Report)					
2. Transportation services					

<b>Schedule IV - Computation of Florida Portion of Adjusted Federal Income</b>	
1. Apportionable adjusted federal income from Page 1, Line 6	1.
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.



NAME Learning Empowered, Inc.

FEIN 59-1623437

TAXABLE YEAR ENDING 09/30/22

<b>Schedule V - Credits Against the Corporate Income/Franchise Tax</b>	
1. Florida health maintenance organization credit (attach assessment notice)	1.
2. Capital investment tax credit (attach certification letter)	2.
3. Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4. Community contribution tax credit (attach certification letter)	4.
5. Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6. Rural job tax credit (attach certification letter)	6.
7. Urban high crime area job tax credit (attach certification letter)	7.
8. Hazardous waste facility tax credit	8.
9. Florida alternative minimum tax (AMT) credit	9.
10. Contaminated site rehabilitation tax credit (AKA voluntary cleanup tax credit) (attach tax credit certificate)	10.
11. State housing tax credit (attach certification letter)	11.
12. Florida Tax Credit: Scholarship Program Credits. (AKA credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	12.
13. Florida renewable energy production tax credit	13.
14. New markets tax credit	14.
15. Entertainment industry tax credit	15.
16. Research and Development tax credit	16.
17. Energy Economic Zone tax credit	17.
18. Other credits (attach schedule)	18.
19. Total credits against the tax (sum of Lines 1 through 18 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	19.

**Schedule R - Nonbusiness Income**

**Line 1. Nonbusiness income (loss) allocated to Florida**

<u>Type</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
Total allocated to Florida .....	1. _____
(Enter here and on Page 1, Line 8)	

**Line 2. Nonbusiness income (loss) allocated elsewhere**

<u>Type</u>	<u>State/country allocated to</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total allocated elsewhere .....		2. _____

**Line 3. Total nonbusiness income**

Grand total. Total of Lines 1 and 2 .....	3. _____
(Enter here and on Schedule II, Line 7)	



NAME Learning Empowered, Inc. FEIN 59-1623437 TAXABLE YEAR ENDING 09/30/22

**Estimated Tax Worksheet  
For Taxable Years Beginning On or After January 1,**

1. Florida income expected in taxable year .....	1.	\$	_____
2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N) .....	2.	\$	_____
3. Estimated Florida net income (Line 1 less Line 2) .....	3.	\$	_____
4. Total Estimated Florida tax (5.5% of Line 3) .....		\$	_____
Less: Credits against the tax .....	4.	\$	_____
5. Computation of installments:			
Payment due dates and payment amounts:			
		If 6/30 year end, last day of 4th month,	
		otherwise last day of 5th month - Enter 0.25 of Line 4 .....	5a. _____
		Last day of 6th month - Enter 0.25 of Line 4 .....	5b. _____
		Last day of 9th month - Enter 0.25 of Line 4 .....	5c. _____
		Last day of fiscal year - Enter 0.25 of Line 4 .....	5d. _____

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

1. Amended estimated tax .....	1.	\$	_____
2. Less:			
(a) Amount of overpayment from last year elected for credit to estimated tax and applied to date .....	2a.	\$	_____
(b) Payments made on estimated tax declaration (Florida Form F-1120ES) .....	2b.	\$	_____
(c) Total of Lines 2(a) and 2(b) .....	2c.	\$	_____
3. Unpaid balance (Line 1 less Line 2(c)) .....	3.	\$	_____
4. Amount to be paid (Line 3 divided by number of remaining installments) .....	4.	\$	_____

**References**

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.



FEIN 59-1623437  
DATA Page 1 of 2

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Public Disclosure Copy



FEIN 59-1623437

DATA Page 2 of 2

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Public Disclosure Copy

# Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2021 or other tax year beginning **OCT 1, 2021**, and ending **SEP 30, 2022**.

# 2021

Department of the Treasury  
Internal Revenue Service

▶ **Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.**  
▶ **Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

Open to Public Inspection for  
501(c)(3) Organizations Only

<p><b>A</b> <input type="checkbox"/> Check box if address changed.</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3)  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A</p>	Print or Type	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>Learning Empowered, Inc.</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.  <b>6801 38th Avenue North</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>St. Petersburg, FL 33710</b></p>	<p><b>D</b> Employer identification number  <b>59-1623437</b></p> <p><b>E</b> Group exemption number (see instructions)</p> <p><b>F</b> <input type="checkbox"/> Check box if an amended return.</p>
<p><b>C</b> Book value of all assets at end of year ..... <b>5,091,909.</b></p>			

**G** Check organization type ▶  501(c) corporation  501(c) trust  401(a) trust  Other trust

**H** Check if filing only to ▶  Claim credit from Form 8941  Claim a refund shown on Form 2439

**I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ..... ▶

**J** Enter the number of attached Schedules A (Form 990-T) ..... ▶ **1**

**K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation. ▶

**L** The books are in care of ▶ **Lisa Negrini** Telephone number ▶ **(727) 442-6881**

Part I Total Unrelated Business Taxable Income		
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) .....	1	0.
2 Reserved .....	2	
3 Add lines 1 and 2 .....	3	
4 Charitable contributions (see instructions for limitation rules) .....	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 .....	5	
6 Deduction for net operating loss. See instructions .....	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 .....	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions) .....	8	1,000.
9 <b>Trusts.</b> Section 199A deduction. See instructions .....	9	
10 <b>Total deductions.</b> Add lines 8 and 9 .....	10	1,000.
11 <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero .....	11	0.

Part II Tax Computation		
1 <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) .....	1	0.
2 <b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	2	
3 <b>Proxy tax.</b> See instructions .....	3	
4 Other tax amounts. See instructions .....	4	
5 Alternative minimum tax (trusts only) .....	5	
6 <b>Tax on noncompliant facility income.</b> See instructions .....	6	
7 <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies .....	7	0.

LHA For Paperwork Reduction Act Notice, see instructions.

**Part III Tax and Payments**

<b>1a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	<b>1a</b>			
<b>b</b> Other credits (see instructions) .....	<b>1b</b>			
<b>c</b> General business credit. Attach Form 3800 (see instructions) .....	<b>1c</b>			
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>1d</b>			
<b>e Total credits.</b> Add lines 1a through 1d .....	<b>1e</b>			
<b>2</b> Subtract line 1e from Part II, line 7 .....	<b>2</b>			0.
<b>3</b> Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) .....	<b>3</b>			
<b>4 Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....	<b>4</b>			0.
<b>5</b> Current net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4 .....	<b>5</b>			0.
<b>6a</b> Payments: A 2020 overpayment credited to 2021 .....	<b>6a</b>			
<b>b</b> 2021 estimated tax payments. Check if section 643(g) election applies .....	<b>6b</b>			
<b>c</b> Tax deposited with Form 8868 .....	<b>6c</b>			
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>			
<b>e</b> Backup withholding (see instructions) .....	<b>6e</b>			
<b>f</b> Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>			
<b>g</b> Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other .....	<b>6g</b>			
<b>7 Total payments.</b> Add lines 6a through 6g .....	<b>7</b>			
<b>8</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached .....	<b>8</b>			
<b>9 Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	<b>9</b>			
<b>10 Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>			
<b>11</b> Enter the amount of line 10 you want: <b>Credited to 2022 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/> .....	<b>11</b>			

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here .....			<b>Yes</b>	<b>No</b>
				X
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....				X
If "Yes," see instructions for other forms the organization may have to file.				
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year .....				
<b>4</b> Enter available pre-2018 NOL carryovers here .....				
<b>5</b> Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.				
Business Activity Code	Available post-2017 NOL carryover			
	\$			
	\$			
<b>6a</b> Did the organization change its method of accounting? (see instructions) .....				X
<b>b</b> If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V .....				

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	<b>Signature of officer</b> .....	<b>Date</b> .....	<b>Executive Director</b>	<b>Title</b> .....	
			May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Mary Brown		06/23/23		P01892845
	Firm's name	Firm's address		Firm's EIN	
	PDR CPAS + Advisors	4023 Tampa Road, Suite 2000 Oldsmar, FL 34677		59-1687531	Phone no. 727-785-4447

**SCHEDULE A  
(Form 990-T)**

Department of the Treasury  
Internal Revenue Service

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

1  
OMB No. 1545-0047

**2021**

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>Learning Empowered, Inc.</b>	<b>B</b> Employer identification number <b>59-1623437</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>531120</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business ▶ **REAL ESTATE RENTAL**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>			
<b>6</b> Rent income (Part IV)	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Part V)	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b>			
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b>			
<b>10</b> Exploited exempt activity income (Part VIII)	<b>10</b>			
<b>11</b> Advertising income (Part IX)	<b>11</b>			
<b>12</b> Other income (see instructions; attach statement)	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	0.		

**Part II Deductions Not Taken Elsewhere** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X)				
<b>2</b> Salaries and wages				
<b>3</b> Repairs and maintenance				
<b>4</b> Bad debts				
<b>5</b> Interest (attach statement). See instructions				
<b>6</b> Taxes and licenses				
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>			
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>			<b>8b</b>
<b>9</b> Depletion				
<b>10</b> Contributions to deferred compensation plans				
<b>11</b> Employee benefit programs				
<b>12</b> Excess exempt expenses (Part VIII)				
<b>13</b> Excess readership costs (Part IX)				
<b>14</b> Other deductions (attach statement)				
<b>15 Total deductions.</b> Add lines 1 through 14	<b>15</b>			0.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>			0.
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>			0.
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>			

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021



**Part III Cost of Goods Sold** Enter method of inventory valuation ▶

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	
4	Additional section 263A costs (attach statement) .....	4	
5	Other costs (attach statement) .....	5	
6	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) <span style="float: right;">▶</span>				0.
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) .....				
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) <span style="float: right;">▶</span>				0.

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  **COMMERCIAL REAL ESTAT**

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property .....	48,244.			
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement) .....	0.			
b Other deductions (attach statement) <b>stmt 1</b> .....	52,648.			
c Total deductions (add lines 3a and 3b, columns A through D) .....	52,648.			
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....	0.			
5 Average adjusted basis of or allocable to debt-financed property (attach statement) .....	0.			
6 Divide line 4 by line 5 .....	.00%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6 .....	0.			
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) <span style="float: right;">▶</span>				0.
9 Allocable deductions. Multiply line 3c by line 6	0.			
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) <span style="float: right;">▶</span>				0.
11 <b>Total dividends-received deductions</b> included in line 10 <span style="float: right;">▶</span>				0.

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
<b>Totals</b>			0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b>		0.		0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	4
5	Gross income from activity that is not unrelated business income .....	5
6	Expenses attributable to income entered on line 5 .....	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....	7

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A

B

C

D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income .....				
Add columns A through D. Enter here and on Part I, line 11, column (A) .....				0.

a

3 Direct advertising costs by periodical .....				
a Add columns A through D. Enter here and on Part I, line 11, column (B) .....				0.

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 .....				
5 Readership costs .....				
6 Circulation income .....				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero .....				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .....				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 .....				0.

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1 .....			0.

**Part XI Supplemental Information** (see instructions)

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Form 990-T (A) Part V - Other Deductions Statement 1

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Description	Activity Number	Amount	Percent allocable	Allocable Total
Utilities		13,963.		
Insurance		4,978.		
Real estate taxes		9,091.		
Mortgage interest		21,440.		
Cleaning services		3,176.		
- Subtotal -	1	52,648.	1.00	52,648.
Total of Form 990-T, Schedule A, Part V, Line 3(b)				52,648.

Public Disclosure Copy

# Learning Empowered, Inc.

## Financial Statements

September 30, 2022 and 2021



**LEARNING EMPOWERED, INC.  
TABLE OF CONTENTS**

---

**INDEPENDENT AUDITOR'S REPORT .....3 - 5**

Financial Statements for the Years Ended September 30, 2022 and 2021:

Statements of Financial Position ..... 6

Statements of Activities ..... 7

Statement of Functional Expenses ..... 8

Statements of Cash Flows ..... 9

Notes to Financial Statements ..... 10 - 22

**SUPPLEMENTARY INFORMATION**

Schedules of Grants and Contracts ..... 24

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS .....25 - 26**



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Learning Empowered, Inc.  
Largo, Florida

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Learning Empowered, Inc. (the Organization) (a nonprofit organization), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities and cash flows for the years then ended and the statement of functional expenses for the year ended September 30, 2022, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Learning Empowered, Inc. as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended, accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Responsibilities of Management for the Financial Statements*

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

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

**CONTINUED**

## INDEPENDENT AUDITOR'S REPORT - CONTINUED

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

**CONTINUED**



## INDEPENDENT AUDITOR'S REPORT - CONTINUED

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of Grants and Contracts is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Report on Summarized Comparative Information***

We have previously audited the Organization's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 28, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2023, on our consideration of Learning Empowered, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Learning Empowered, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Learning Empowered, Inc.'s control over financial reporting and compliance.

*PDR CPAs + Advisors*

Oldsmar, Florida  
March 15, 2023

**LEARNING EMPOWERED, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2022 AND 2021**

	<b>2022</b>	<b>2021</b>
<b><u>ASSETS</u></b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 499,854	\$ 471,624
Grants receivable	269,818	346,548
Prepaid assets	17,243	18,090
<b>Total current assets</b>	786,915	836,262
<b>Investments</b>	123,294	144,162
<b>Property and equipment, net</b>	4,131,182	2,014,727
<b>Other Assets</b>		
Construction in progress	14,823	-
Deposits	10,702	12,239
<b>Total Assets</b>	<b>\$ 5,066,916</b>	<b>\$ 3,007,390</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>Current Liabilities</b>		
Accounts payable and accrued expenses	\$ 326,079	\$ 312,337
Deferred revenue	14,255	66,111
Capital lease obligation, current portion	10,435	40,762
Notes payable, current portion	9,996	41,174
<b>Total current liabilities</b>	360,765	460,384
<b>Long-Term Liabilities</b>		
Security deposit	-	3,490
Capital lease obligation, net of current portion	-	640,682
PPP loan payable	4,259	554,800
Notes payable, net	884,982	972,926
<b>Total long-term liabilities</b>	889,241	2,171,898
<b>Total Liabilities</b>	1,250,006	2,632,282
<b>Net assets</b>		
Without donor restrictions		
Undesignated	3,693,616	230,946
Board designated	123,294	144,162
<b>Total net assets</b>	3,816,910	375,108
<b>Total Liabilities and Net Assets</b>	<b>\$ 5,066,916</b>	<b>\$ 3,007,390</b>

See accompanying notes to financial statements

**LEARNING EMPOWERED, INC.**  
**STATEMENTS OF ACTIVITIES**  
**YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<b>2022</b>	<b>2021</b>
<b>Operating Support and Revenue</b>		
JWB funding	\$ 388,746	\$ 2,561,898
Grants	1,947,359	1,001,110
Contributions	140,611	228,945
Church and other organizations	41,213	28,747
Special fundraising events, net of direct costs of of \$14,244 and \$1,309	16,816	15,005
Program fees	242,599	75,027
Contributed services	26,380	11,790
<b>Total operating support and revenue</b>	<b>2,803,724</b>	<b>3,922,522</b>
<b>Expenses</b>		
Program services	2,960,210	3,272,966
Supporting services		
Administrative	608,327	593,703
Fundraising	123,481	104,230
<b>Total operating expenses</b>	<b>3,692,018</b>	<b>3,970,899</b>
<b>Changes in Net Assets Before Other Changes</b>	<b>(888,294)</b>	<b>(48,377)</b>
<b>Other Changes</b>		
Net (loss) gain on disposal of property	(121,451)	-
Rental income	44,526	65,934
Other income	3,718	-
Investment (loss) income	(18,619)	26,793
PPP forgiveness	549,029	-
Contributed property	3,872,893	-
<b>Total other changes</b>	<b>4,330,096</b>	<b>92,727</b>
<b>Change in Net Assets</b>	<b>\$ 3,441,802</b>	<b>\$ 44,350</b>
<b>Net Assets, Beginning of Year</b>	<b>375,108</b>	<b>330,758</b>
<b>Net Assets, End of Year</b>	<b>\$ 3,816,910</b>	<b>\$ 375,108</b>

See accompanying notes to financial statements

**LEARNING EMPOWERED, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED SEPTEMBER 30, 2022**  
**(WITH COMPARATIVE TOTALS FOR 2021)**

	Program Services				Supporting Services			Total	
	Community Learning	Early Learning	Integrated Learning	Total Program Services	Management and General	Fundraising	Total Supporting Services	2022	2021
	<b>Personnel Cost</b>								
Salaries and Wages	\$ -	\$ 1,668,723	\$ 97,418	\$ 1,766,141	\$ 268,050	\$ 71,830	\$ 339,880	\$ 2,106,021	\$ 2,144,418
Payroll Taxes and Employee Benefits	-	548,909	15,402	564,311	28,766	17,129	45,895	610,206	633,495
<b>Total Personnel Costs</b>	-	2,217,632	112,820	2,330,452	296,816	88,959	385,775	2,716,227	2,777,913
<b>Operating Expenses</b>									
Professional Fees and Translators	-	6,477	55,707	62,184	38,251	4,292	42,543	104,727	205,589
Transportation and Travel	-	2,102	-	2,102	-	407	407	2,509	3,798
Telephone	1,229	18,112	3,490	22,831	9,660	-	9,660	32,491	27,609
Software Support and Internet	-	11,412	-	11,412	8,977	2,326	11,303	22,715	20,184
Postage	-	103	-	103	850	174	1,024	1,127	1,589
Rental and Utilities	-	177,038	1,386	178,424	30,902	-	30,902	209,326	229,095
Insurance	-	12,677	909	13,586	26,447	-	26,447	40,033	49,193
Repairs and Maintenance	-	25,939	-	25,939	35,619	-	35,619	61,558	67,648
Printing	-	-	-	-	1,655	403	2,058	2,058	4,582
In-House Copying	-	2,241	1,521	3,762	582	-	582	4,344	4,338
Advertising and Promotion	-	1,270	-	1,270	149	13,695	13,844	15,114	34,056
Office Supplies	-	980	-	980	2,446	361	2,807	3,787	3,963
Licenses, Dues and Subscriptions	5,000	3,012	-	8,012	1,174	252	1,426	9,438	11,630
Educational Meetings and Materials	799	3,408	515	4,722	3,681	-	3,681	8,403	6,781
Supplies, Participant/Family Support and Outreach	1,599	169,510	-	171,109	-	-	-	171,109	210,804
Administrative Goods and Professional Services - In-Kind	-	5,466	5,040	10,506	312	11,662	11,974	22,480	11,790
Small Equipment	-	8,495	-	8,495	1,858	-	1,858	10,353	14,613
Interest and Late Fees	-	15,201	-	15,201	38,881	-	38,881	54,082	74,778
Special Events Expenses	-	-	-	-	-	10,198	10,198	10,198	1,309
Special Events Expenses - In-Kind	-	-	-	-	-	3,900	3,900	3,900	-
Facility Expenses and Real Estate Taxes	-	-	-	-	6,999	-	6,999	6,999	9,641
Miscellaneous	-	5,130	14	5,144	86,146	670	86,816	91,960	112,027
<b>Total Expenses Before Depreciation</b>	8,627	2,686,205	181,402	2,876,234	591,405	137,299	728,704	3,604,938	3,882,930
Depreciation	-	73,244	10,732	83,976	16,922	280	17,202	101,178	89,278
<b>Total Expenses</b>	8,627	2,759,449	192,134	2,960,210	608,327	137,579	745,906	3,706,116	3,972,208
Less: Expenses Netted Against Support and Revenue on the Statement of Activities	-	-	-	-	-	(14,098)	(14,098)	(14,098)	(1,309)
Total Expenses Included in the Expense Section of the Statement of Activities	\$ 8,627	\$ 2,759,449	\$ 192,134	\$ 2,960,210	\$ 608,327	\$ 123,481	\$ 731,808	\$ 3,692,018	\$ 3,970,899

See accompanying notes to financial statements

**LEARNING EMPOWERED, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<b>2022</b>	<b>2021</b>
<b>Cash Flows from Operating Activities:</b>		
Change in net assets	\$ 3,441,802	\$ 44,350
<b>Adjustments to reconcile change in net assets to net cash provided by operating activities:</b>		
Depreciation	101,178	89,278
Amortization of loan costs	531	-
Loss on disposal of property and equipment	121,451	-
Non-cash contribution	(3,872,893)	-
Net realized and unrealized (gains) losses on investments	22,703	(23,431)
PPP forgiveness	(549,029)	-
<b>(Increase) decrease in operating assets:</b>		
Grants receivable	76,730	(102,064)
Prepaid expenses	847	3,311
Deposits	1,537	
<b>Increase (decrease) in operating liabilities:</b>		
Accounts payable and accrued expenses	13,742	(9,080)
Deferred revenue	(51,856)	65,555
Security deposit	(3,490)	624
	<b>(696,747)</b>	<b>68,543</b>
<b>Net cash (used in) provided by operating activities</b>		
<b>Cash Flows from Investing Activities:</b>		
Purchases of property and equipment	(19,394)	(17,039)
Purchases of CIP	(14,823)	-
Proceeds from the sale of property and equipment	1,785,079	-
Purchases of investments	(1,835)	(2,111)
	<b>1,749,027</b>	<b>(19,150)</b>
<b>Net cash provided by (used in) investing activities</b>		
<b>Cash Flows from Financing Activities</b>		
Proceeds from note payable	20,448	-
Payments on notes payable	(1,015,611)	(23,088)
Payments on capital lease obligation	(28,887)	(38,291)
	<b>(1,024,050)</b>	<b>(61,379)</b>
<b>Net cash (used in) provided by financing activities</b>		
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>28,230</b>	<b>(11,986)</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b>471,624</b>	<b>483,610</b>
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 499,854</b>	<b>\$ 471,624</b>
<b>Supplemental Disclosures</b>		
Cash Paid During the Year for Interest	<b>\$ 54,613</b>	<b>\$ 74,483</b>
<b>Non-Cash Investing/Financing Activities:</b>		
Acquisition of Property and Equipment via Note Payable	<b>\$ 899,524</b>	<b>\$ -</b>
<b>Non-Cash Contribution:</b>		
Property and Equipment	\$ 3,205,246	\$ -
Loan Costs	25,523	-
Paydown of Capital Lease Payable	642,124	-
	<b>\$ 3,872,893</b>	<b>\$ -</b>

**See accompanying notes to financial statements**

**LEARNING EMPOWERED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

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**NOTE A - NATURE OF ORGANIZATION**

Learning Empowered, Inc. (formerly, United Methodist Cooperative Ministries/Suncoast, Inc.) (the Organization) is a charitable organization that provides social services in multiple counties of central and west Florida. The Organization's mission is to alleviate the symptoms and address the causes of poverty through innovative educational programs.

As part of the mission defined above, Learning Empowered administers programs as follows:

*Early Learning* focuses on many demographics, including refugee, immigrant, and trauma-centered students. This includes four Academies for Early Learning that have a holistic approach to early childhood education offering support systems and wrap-around services to the entire family. Additionally, the Children of the World Preschool is designed specifically to enable the children of recent immigrants and refugees to learn the English language, develop social skills and learn American culture through the use of creative curriculum.

*Community Learning* provides educational programs designed to prepare people to successfully rent and avoid evictions.

*Integrated Learning* provides English literacy services to individuals and families who are new to American culture and/or possess minimal English or literacy skills, as well as citizenship instruction for legal permanent residents wishing to naturalize.

The primary sources of funding for these programs are provided by the local church community, the Juvenile Welfare Board of Pinellas County (JWB), Early Learning Coalition of Pinellas County (ELC), federal, state and local funding, as well as community donations and corporate support.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP), which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

*Net assets without donor restrictions* - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

*Net assets with donor restrictions* - Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. There were no net assets with donor restrictions as of September 30, 2022 and 2021.

**LEARNING EMPOWERED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Basis of Presentation - Continued**

Revenue is reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions.

**Measure of Operations**

The statements of activities report all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing services. Nonoperating activities, if any, are limited to other activities considered to be of a more unusual or nonrecurring nature.

**Use of Estimates**

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Significant estimates include the determination of the useful lives of the property and equipment and allocation of functional expenses.

**Cash and Cash Equivalents**

Cash and cash equivalents consist of cash on deposit with financial institutions and periodically money market fund accounts. The Organization considers all highly liquid assets with an initial maturity of three months or less as cash.

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash held in financial institutions in excess of federally insured limits. From time to time throughout the years ended September 30, 2022 and 2021, the Organization's cash balance may have exceeded the federally insured limit; however, the Organization has not experienced and does not expect to incur any losses in such accounts.

**Grants Receivable**

Grants receivable represents amounts owed from various agencies. The Organization considers grants receivable at September 30, 2022 and 2021, to be fully collectible; accordingly, no allowance for doubtful accounts has been established. The Organization does not charge interest on outstanding grants receivable.

**Property and Equipment**

Property and equipment are stated at cost or, for donations, at fair value as of the date received. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets. Useful lives for buildings, equipment, fixtures, office equipment and software range from 3 - 40 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term.

**LEARNING EMPOWERED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Property and Equipment - Continued**

Expenditures with a cost in excess of \$1,000 and with an estimated useful life in excess of one year are capitalized. When assets are sold or otherwise disposed of, the cost and related depreciation is removed from the accounts, and any remaining gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

**Investments**

Investments in debt and equity securities and mutual funds are stated at fair market value in the statements of financial position. Investment income or loss (including gains or losses on investments, interest, and dividends) is included in the statements of activities as increases or decreases in net assets without donor restrictions unless the income or loss is restricted by donor or law. Investment fees are included in administrative expenses in the statements of activities.

**Income Taxes**

The Organization is a mission agency of a religious organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

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

**Functional Allocation of Expenses**

The costs of providing the various programs, fundraising and other activities have been summarized on a functional basis in the statements of activities. The statement of functional expenses present natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries and related expense are allocated based on estimated time and effort of personnel. Depreciation is allocated based on estimated use of assets. All other expenses are directly allocated to the programs and supporting services they benefit.



**LEARNING EMPOWERED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**Fair Value Measurements**

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on a measurement date. There is a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. There are three levels of inputs that may be used to measure fair value:

- Level 1: Quoted market prices in active markets for identical assets or liabilities.
- Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.
- Level 3: Unobservable inputs that are not corroborated by market data

The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, the financial instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

**Revenue Recognition**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence or nature of any donor restrictions. Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Unconditional promises to give are reported at present value at the date the promise is received to the extent estimated to be collected by the Organization. Other conditional promises to give are recognized when the conditions on which they depend are substantially met. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire during the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Certain grants received by the Organization are considered conditional contributions since the grant agreements require the Organization to perform services, incur expenses or meet contract objectives in order to earn the grant funding. Payments received in advance of the conditions being met are recorded as deferred until earned. Revenue is earned and recognized in the financial statements when eligible expenses are incurred, services performed or grant objectives met.

Program fees represent tuition fees charged. Program fees are recognized at the point in time that the services are provided.

**Comparative Financial Information**

The accompanying financial statements include certain prior year summarized comparative total amounts. Such information does not include sufficient detail to constitute a presentation in conformity with US GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2022, from which the summarized information was derived.

**LEARNING EMPOWERED, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022 AND 2021**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**New Accounting Pronouncement**

In September 2020, the Financial Accounting Standards Board issued Accounting Standards Update, Not-for-Profit Entities (Topic 958) - *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The update enhances the presentation and disclosure of contributed nonfinancial assets but does not impact the accounting for contributed nonfinancial assets. The Organization has adjusted the presentation and disclosures accordingly.

**NOTE C - AVAILABILITY AND LIQUIDITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statements of financial position date, consist of the following as of September 30:

	<u>2022</u>	<u>2021</u>
Financial Assets:		
Cash and cash equivalents	\$ 499,854	\$ 471,624
Grants receivable	269,818	346,548
	<u>\$ 769,672</u>	<u>\$ 818,172</u>

The Organization has a goal to maintain financial assets, which consist of cash and cash equivalents, on hand to meet 30 days of normal operating expenses. Additionally, the Organization has a board-designated endowment which could be made available if necessary with board approval (**NOTE M**).

**NOTE D - PROPERTY AND EQUIPMENT**

Property and equipment consists of the following at September 30:

	<u>2022</u>	<u>2021</u>
Land	\$ 442,325	\$ 587,352
Building and improvements	3,662,445	1,585,464
Equipment	125,823	140,898
Furniture and office equipment	33,114	33,114
Software	-	2,643
	<u>4,263,707</u>	<u>2,349,471</u>
Less accumulated depreciation	<u>(132,525)</u>	<u>(334,744)</u>
	<u>\$ 4,131,182</u>	<u>\$ 2,014,727</u>

**LEARNING EMPOWERED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

**NOTE E - INVESTMENTS**

The Organization has an investment in a fund maintained by The Florida United Methodist Foundation, Inc. This fund is comprised of a blend of: cash, bonds, common stock, and other investments and is subject to market fluctuations.

The Organization's investments consist of the following at September 30, 2022 and 2021:

	<b>2022</b>		<b>2021</b>	
	Cost	Fair Market Value	Cost	Fair Market Value
Balanced Growth Fund	\$ 147,515	\$ 123,294	\$ 147,515	\$ 144,162
	<u>\$ 147,515</u>	<u>\$ 123,294</u>	<u>\$ 147,515</u>	<u>\$ 144,162</u>

The following summarizes investment income reflected in the statements of activities:

	<b>2022</b>	<b>2021</b>
Interest and dividends	\$ 4,084	\$ 3,362
Net realized and unrealized (losses) gains	<u>(22,703)</u>	<u>23,431</u>
Total investment return	<u>\$ (18,619)</u>	<u>\$ 26,793</u>

Interest and dividends includes interest earned on cash and cash equivalents.

**NOTE F - FAIR VALUE OF FINANCIAL INSTRUMENTS**

The following is a description of valuation methodologies used for investments measured at fair value.

Balanced Growth Fund - Valued at the net asset value of shares held by the Organization at year-end based on fair value information provided by the Foundation. The significant underlying assets consist of mutual funds, equities and bonds.

The fair values of assets measured on a recurring basis at September 30, 2022 are as follows:

	<b>Fair Value Measurements at Reporting Date Using</b>			
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total Fair Value
Balanced Growth Fund	\$ -	\$ 123,294	\$ -	\$ 123,294
	<u>\$ -</u>	<u>\$ 123,294</u>	<u>\$ -</u>	<u>\$ 123,294</u>

**LEARNING EMPOWERED, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022 AND 2021**

**NOTE F - FAIR VALUE OF FINANCIAL INSTRUMENTS - CONTINUED**

The fair values of assets measured on a recurring basis at September 30, 2021 are as follows:

**Fair Value Measurements at Reporting Date Using**

	<b>Quoted Prices in Active Markets for Identical Assets Level 1</b>	<b>Significant Other Observable Inputs Level 2</b>	<b>Significant Unobservable Inputs Level 3</b>	<b>Total Fair Value</b>
Balanced Growth Fund	\$ -	\$ 144,162	\$ -	\$ 144,162
	<u>\$ -</u>	<u>\$ 144,162</u>	<u>\$ -</u>	<u>\$ 144,162</u>

As of September 30, 2022 and 2021, the Organization had no unfunded commitments. Also, there is no time limit to liquidate investments, but there is usually a 45-day notice period required for liquidation.

**NOTE G - CAPITAL LEASE OBLIGATION**

The Organization leases equipment under a capital leases expiring in 2023. The equipment and the related liability under the capital lease are recorded at the present value of the future payments due under the lease.

During 2022, the Organization purchased a building and associated land that was previously under a capital lease (**NOTE H**).

The following schedule summarizes leased assets included in property and equipment in the accompanying statements of financial position as of September 30:

<u><b>Classification</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>
Land	\$ -	\$ 107,103
Building	-	635,495
Equipment	46,567	46,567
	46,567	789,165
Less accumulated depreciation	(39,065)	(90,429)
	<u>\$ 7,502</u>	<u>\$ 698,736</u>

**LEARNING EMPOWERED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

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**NOTE G - CAPITAL LEASE OBLIGATION - CONTINUED**

The following schedule summarizes future minimum lease payments under the capital leases together with the present value of the net minimum lease payments as of September 30, 2022:

<u>Years Ending September 30,</u>	<u>Capital Lease</u>
2023	<u>\$ 10,941</u>
Total minimum lease payments	10,941
Less amount representing interest	<u>(506)</u>
Present value of capital lease payments	10,435
Less current installments under capital lease obligations	<u>(10,435)</u>
Capital lease obligations, less current installments	<u>\$ -</u>

**NOTE H - NOTES PAYABLE**

*Mortgage Payable*

The Organization had a promissory note of \$1,120,000 with The Florida United Methodist Foundation, Inc. for the purchase and renovation of a building and associated land in Largo, Florida. The note provided for monthly payments of \$6,542, including interest. The promissory note had a variable interest rate set by the lender. The interest rate for the year ending September 30, 2021 was 4.00%. During 2022, the Organization sold the property for \$1,850,000, for a gain of approximately \$568,000 which is included in net loss on disposal of property and equipment in the accompanying statement of activities, and paid off the related mortgage payable. The closing on the property occurred on May 18, 2022.

*2022 Mortgage Payable*

In May of 2022, the Organization signed a promissory note with The Florida United Methodist Foundation, Inc. for the purchase and renovation of building and associated land (the 2022 Mortgage Payable). The building and land were previously under a capital lease (**NOTE G** and **NOTE J**). The 2022 Mortgage Payable allows for draws up to \$1,300,000 and has a variable interest rate set by the lender. The interest rate for the year ending September 30, 2022 was 3.75%. As of September 30, 2022, the Organization had utilized \$919,971, with \$380,029 available for additional draws. As per the terms of the loan, principal payments are not accepted during the construction phase. The construction period will terminate on May 2, 2023, unless terminated earlier by the Organization. First principal and interest payment will be due on July 1, 2023 based on a 20 year amortization of the outstanding balance. All outstanding principal and interest are due no later than June 1, 2042.

**LEARNING EMPOWERED, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022 AND 2021**

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**NOTE H - NOTES PAYABLE - CONTINUED**

*2022 Mortgage Payable – Continued*

The following schedule summarizes the 2022 Mortgage Payable balance at September 30, 2022:

2022 Mortgage Payable	\$ 919,971
Loan costs	(25,524)
Accumulated amortization	<u>531</u>
	894,978
Less: current portion	<u>9,996</u>
	<u><u>\$ 884,982</u></u>

The following schedule summarizes future principal payments due based on the current balance as follows:

<u>Years Ending September 30,</u>	<u>Amount</u>
2023	\$ 9,996
2024	34,170
2025	35,474
2026	36,827
2027	38,232
Thereafter	<u>765,272</u>
	<u><u>\$ 919,971</u></u>

*Paycheck Protection Program Note Payable*

In April 2020, the Organization received a loan under the Paycheck Protection Program (PPP) in the amount of \$554,800. The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides loans to qualifying entities. The Organization received forgiveness of \$549,029 of the PPP loan balance, and the \$5,771 remaining was converted into a 1% loan. At September 30, 2022, the PPP loan balance was \$4,529, and it is included as a long-term liability in the accompanying statements of financial.

**NOTE I - RETIREMENT PLAN**

The Organization provides a pension plan for certain employees who work a minimum of 30 hours per week. The retirement plan is a defined contribution plan with the Pension and Health Benefits Board of the United Methodist Church. Retirement plan expense amounted to approximately \$27,000 and \$48,000 for the years ended September 30, 2022 and 2021, respectively.

**LEARNING EMPOWERED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

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**NOTE J - CONTRIBUTED NON-FINANCIAL ASSETS**

Contributed nonfinancial assets included in the accompanying statements of activities are as follows for each of the years ended September 30:

	<u>2022</u>	<u>2021</u>
Land and building	\$ 3,205,246	\$ -
Loan costs	25,523	-
Payoff off of capital lease payable	642,124	-
Food items	312	2,400
Services	<u>26,068</u>	<u>9,390</u>
 Total	 <u>\$ 3,899,273</u>	 <u>\$ 11,790</u>

In May of 2022, the Organization entered into a real estate transaction for the purchase of a building and associated land that was previously under a capital lease (**NOTE G**). The transaction include the forgiveness of the balance of the related capital lease, the below market contribution of the land and building and the initiation of the 2022 Mortgage Payable and related transaction costs (**NOTE H**). The purchase price was significantly under fair market value which resulted in contribution income to the Organization. The following summarize the transaction:

Fair market value of land, building and loan costs	\$ 4,104,769
Payoff of capital lease payable	642,124
2022 Mortgage debt incurred	<u>(874,000)</u>
	 <u>\$ 3,872,893</u>

The fair value for the land and the building were determined using the market approach based primarily on current appraised values and other market information for similar properties. The fair value of the loan costs were based on actual costs. The fair value of the services were based on the number of hours at the market rate of the specialized services. There were no donor-imposed restrictions associated with the donated services and assets.

**NOTE K - COMMITMENTS AND CONTINGENCIES**

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

The Organization is subject to various claims, legal proceedings, and investigations covering a wide range of matters that arise in the ordinary course of business. In the opinion of management, all such matters are adequately covered by insurance and, if not so covered, are without merit or are of such kind, or involve such amounts as would not have a significant effect if disposed of unfavorably.

**LEARNING EMPOWERED, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022 AND 2021**

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**NOTE L - RELATED PARTY TRANSACTIONS**

The Organization received contributions of approximately \$90,000 and \$190,600 from an individual who has been a previous board member and previous member of the executive team for the years ended September 30, 2022 and 2021, respectively.

**NOTE M - ENDOWMENT FUND**

The Organization's endowment consists of funds established by the board of directors through donations and growth of those funds over the years. The board designated endowment fund was established to provide income to supplement programs and ministries of the Organization. The endowment fund should be used exclusively for religious purposes.

Until September 30, 2013, the earnings from this fund were appropriated for expenditures, but after starting fiscal year 2014, the board voted to reinvest investment earnings (i.e., interest and dividends) in the endowment fund until the fund was well established.

The Organization's board designated net assets are comprised of the investments held in the United Methodist Cooperative Ministries/Suncoast, Inc. Endowment Fund (the Fund). Endowment funds from inception to date consist of the following as of September 30:

	<u>2022</u>	<u>2021</u>
	<u>Without Donor Restrictions</u>	<u>Without Donor Restrictions</u>
Board-designated endowment funds	\$ 123,294	\$ 144,162
	<u>\$ 123,294</u>	<u>\$ 144,162</u>

Changes in board designated net assets for the years ended September 30:

	<u>2022</u>	<u>2021</u>
	<u>Without Donor Restrictions</u>	<u>Without Donor Restrictions</u>
<b>Changes in Endowment Net Assets</b>		
Endowment net assets, beginning of year	\$ 144,162	\$ 118,620
Additions	-	-
Investments return:		
Investment income	1,835	2,111
Net appreciation (depreciation) (realized and unrealized)	<u>(22,703)</u>	<u>23,431</u>
Total investment return	<u>(20,868)</u>	<u>25,542</u>
Total funds	<u>\$ 123,294</u>	<u>\$ 144,162</u>



**LEARNING EMPOWERED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

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**NOTE M - ENDOWMENT FUND - CONTINUED**

**Interpretation of Uniform Prudent Management of Institutional Funds**

Effective July 1, 2012, the state of Florida adopted the Uniform Prudent Management of Institutional Funds Act (UPMIFA). The Organization enacted the enhanced disclosure required by Accounting Standard Codification Endowments of Not-for-Profit Organizations: Net Assets Classification of Funds Subject to an Enacted Version of the UPMIFA, and Enhanced Disclosure for All Endowment Funds.

As a result of this interpretation, the Organization classifies the Fund as without donor restrictions - board designated until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by the board.

The Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the organization and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Organization
7. The investment policies of the Organization

**Return Objectives and Risk Parameters**

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment fund while also attempting to maintain the purchasing power of these endowment assets. Endowment funds include board-designated funds.

The Organization has entered into a Money Management Agreement with The Florida United Methodist Foundation, Inc. (the Trustee), which allows the Trustee to invest all endowment funds received. The Endowment Fund Committee, along with the Trustee, determines the appropriate investment strategy of the endowment funds, which may include investments in bonds, notes, or other securities.

**Strategies Employed for Achieving Objectives**

The purpose of the Fund is to provide members and friends the opportunity to make charitable gifts to the Organization that will become a permanent endowment for financial support and living memorial. The fund is intended to supplement programs and ministries of the Organization. Donor gifts may be designated to the following purposes: a) undesignated: general endowment (for annual operating budget of the Organization as approved by the board of directors); b) designated: capital improvements, mission projects/services of the Organization, refugee ministries, literacy services, Children of the World Preschool and Southeast Asian Christian Ministries, general undesignated, and any other fund that should be designated from time to time by the Endowment Fund Committee and approved by the board of directors.

**LEARNING EMPOWERED, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022 AND 2021**

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**NOTE M - ENDOWMENT FUND - CONTINUED**

**Spending Policy**

Earnings on the Fund shall be distributed as the board designates. Earnings consist of interest, dividends, and realized and unrealized gains, less realized and unrealized losses and external investment expenses.

**NOTE N - CONCENTRATION OF RISK**

The Organization is supported primarily through grants from federal, state, and local governments and contributions from corporations and individuals. During the years ended September 30, 2022 and 2021, a significant portion of grant funding was provided by two funders, which represented 76% and 78% of total support, respectively.

**NOTE O - SUBSEQUENT EVENTS**

The Organization has evaluated all subsequent events through March 15, 2023, the date the financial statements were available to be issued. The Organization is not aware of any subsequent events, which would require recognition or disclosure in the financial statements.

## **SUPPLEMENTARY INFORMATION**

**LEARNING EMPOWERED, INC.  
SCHEDULES OF GRANTS AND CONTRACTS  
YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

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	<u>2022</u>	<u>2021</u>
Juvenile Welfare Board of Pinellas County	\$ 388,746	\$ 2,561,898
Early Learning Coalition	1,396,025	488,282
Federal Child Care Food Program	181,234	148,806
United States Citizenship Immigration Services	137,742	124,934
Various other grants	232,358	239,088
	<u>\$ 2,336,105</u>	<u>\$ 3,563,008</u>

See independent auditor's report



Oldsmar / Tampa / St. Petersburg

727-785-4447  
813-498-1294  
727-784-5491 Fax

[www.pdr-cpa.com](http://www.pdr-cpa.com)

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

Board of Directors  
Learning Empowered, Inc.  
Largo, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Learning Empowered, Inc. (the Organization), which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 15, 2023.

**Report on Internal Control over Financial Reporting**

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

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

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

**CONTINUED**

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

*PDR CPAs + Advisors*

Oldsmar, Florida  
March 15, 2023



# CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)  
03/10/2023

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).

<b>PRODUCER</b> Aon Risk Services, Inc of Florida 7650 Courtney Campbell Causeway Suite 1000 Tampa FL 33607 USA	<b>CONTACT NAME:</b> PHONE (A/C. No. Ext): (866) 283-7122      FAX (A/C. No.): (800) 363-0105		
	<b>E-MAIL ADDRESS:</b>		
<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>	
<b>INSURED</b> 222012 Learning Empowered, Inc. 12945 Seminole Blvd. Bldg 2 Largo FL 33778 USA	INSURER A: Lloyd's Syndicate No. 3624		AA1120098
	INSURER B: Safety National Casualty Corp		15105
	INSURER C: The Princeton Excess & Surp Lines Ins Co		10786
	INSURER D: Lexington Insurance Company		19437
	INSURER E:		
	INSURER F:		

Holder Identifier :

**COVERAGES**      **CERTIFICATE NUMBER: 570098254245**      **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. **Limits shown are as requested**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
C	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		N2-A3-RL-0000017-13 Excess GL SIR applies per policy terms & conditions	12/31/2022	12/31/2023	EACH OCCURRENCE	\$5,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$1,000,000
							MED EXP (Any one person)	\$1,000,000
							PERSONAL & ADV INJURY	\$1,000,000
							GENERAL AGGREGATE	\$5,000,000
							PRODUCTS - COMP/OP AGG	\$1,000,000
							Sex Abuse/Molestation	\$1,000,000
C	<input checked="" type="checkbox"/> <b>AUTOMOBILE LIABILITY</b>  <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			N2-A3-RL-0000017-13 Excess Auto SIR applies per policy terms & conditions	12/31/2022	12/31/2023	COMBINED SINGLE LIMIT (Ea accident)	\$1,000,000
							BODILY INJURY (Per person)	
							BODILY INJURY (Per accident)	
							PROPERTY DAMAGE (Per accident)	
D	<input type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED    RETENTION			001162367 See Attached	12/31/2022	12/31/2023	EACH OCCURRENCE	\$9,000,000
							AGGREGATE	\$9,000,000
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N N	SP4067816 SIR applies per policy terms & conditions	12/31/2022	12/31/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
							E.L. EACH ACCIDENT	\$1,000,000
							E.L. DISEASE-EA EMPLOYEE	\$1,000,000
							E.L. DISEASE-POLICY LIMIT	\$1,000,000
A	<b>E&amp;O - Professional Liability - Primary</b>			ME0118455021 Claims Made SIR applies per policy terms & conditions	12/31/2021	04/14/2023	Each Claim	\$5,000,000
							Aggregate	\$5,000,000

Certificate No : 570098254245

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

RE: Early Childhood Education Services Contract for Children of the World Preschool, UCMC's Center for Early Learning at St. Paul's, UCMC's Center for Early Learning at St. Mark's. Juvenile Welfare Board of Pinellas County, Inc., their officials, officers and employees are included as Additional Insured in accordance with the policy provisions of the General Liability policy.

**CERTIFICATE HOLDER****CANCELLATION**

Juvenile Welfare Board of Pinellas County, Inc.  
Attn: Cheryl Miller  
14155 58th Street North  
Clearwater FL 33760 USA

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

*Aon Risk Services Inc. of Florida*





# ADDITIONAL REMARKS SCHEDULE

AGENCY Aon Risk Services, Inc of Florida		NAMED INSURED 222012 Learning Empowered, Inc.	
POLICY NUMBER See Certificate Number: 570098254245			
CARRIER See Certificate Number: 570098254245	NAIC CODE	EFFECTIVE DATE:	

### ADDITIONAL REMARKS

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,**  
**FORM NUMBER:** ACORD 25 **FORM TITLE:** Certificate of Liability Insurance  
Excess Liability

Policy Number: P00100007762405  
Underwriting Company: AXIS Surplus Insurance Company  
Limits: 5M xs 10M

Policy Number: NY22FXRZ03YSDIC  
Underwriting Company: Navigators Specialty Insurance Company  
Limits: 10M xs \$20M





**Proposed Family Engagement Center Project –  
facing 38<sup>th</sup> Ave North and in front of childcare center and administrative/  
mental health programming building**



**Back wall of the  
proposed Family  
Engagement Center with  
mural.**

**Covered walkway is used  
by the childcare center to  
welcome children and  
parents, entrance doors  
to the and mental health  
department, and exit for  
the children leading to  
the playground.**



**Side of proposed Family Engagement Center with drop off area adjacent**

**Same view of the building up close to show the architectural wood and stone work.**

**Architect will finalize drop off area and redesign parking areas and drive throughs**

