

City of Norman – Boys & Girls Club of Norman Annual Report

Empowering Youth

For more than twenty years, the City of Norman has provided substantial financial support to Center for Children and Families, Inc. (CCFI) for free or very low cost after school services for low-income youth residing in Norman. For 16 years, Neighborhood Centers services were provided on school sites in the Wilson/Longfellow and Kennedy/Irving neighborhoods. In July 2015 Boys & Girls Club of Norman (BGCN) was implemented to expand the number of youth served, increase hours of service to 20 hours over 5 days per week, and benefit from the program curricula, training, quality standards and other support provided by Boys & Girls Club of America.

In 1999, Neighborhood Centers was developed as a community collaboration to respond to high needs neighborhoods representing a significant percentage of the overall poverty and juvenile crime in the City of Norman. In subsequent years, a review of crime data from the Norman Police Department suggested that the implementation of Neighborhood Centers correlated with a significant and sustained decrease in juvenile arrests.

Boys & Girls Club of Norman's target population continues to be children and youth who reside in neighborhoods with high poverty and crime rates, many of whom have experienced relationship trauma such as domestic violence, child abuse or neglect. As a program of CCFI, BGCN is able to benefit from the expertise of CCFI professional staff and its 50 years of experience addressing the needs of families struggling with trauma. Most of the enrolled members come from Adams, Jefferson, Kennedy, and Wilson Elementary Schools, Irving, Alcott, Whittier, and Longfellow Middle Schools with a few from Norman High and Norman North High Schools. Norman Public Schools transports students from six of these school sites and Club members are able to walk from Longfellow Middle School nearby schools. A Club site operates on location for students at Irving Middle School.

Melissa Klink serves as the CEO of CCFI overseeing multiple programs in the agency, including Boys & Girls Club of Norman. Her history in non-profit mental healthcare, helps drive the advocacy and trauma-informed work of the Club. The Boys & Girls Club is led by Executive Director Whitney Dunn, with her Social Services Director Lee Brandon. Whitney has extensive experience leading afterschool youth programming. Lee is a Licensed Clinical Social Worker with several years of experience leading after school programs and working as a therapist with low income families who have experienced significant trauma. Lee's background has facilitated the further development of a trauma-informed approach to after school services. The trauma informed approach includes increased structure, lower youth to adult ratios and creative and individually tailored interventions to help youth resolve conflicts and learn to manage strong feelings without aggressive behavior.

The overall goals of BGCN prevention services are 1) safety and a sense of belonging 2) avoidance of crime, delinquency and other high-risk behaviors, 3) academic success, 4) healthy lifestyles and 5) character and leadership skills. As members arrive from school, the Regional Food Bank of Oklahoma supported Kids Cafe provides a healthy dinner. Following dinner, members have kid choice time to spend on the playground, the outdoor basketball court or the gym. In addition, members have access to an extensive library of books, a newly renovated art room, a brand new STEM lab, and many enrichment activities. Each day, Club members participate in Power Hour with staff and volunteer support to complete homework, engage in STEM projects and other interactive academic enrichment activities. Other programming is offered using curricula provided through Boys & Girls Club of America such as Smart Moves, to promote self-awareness, healthy habits, decision

City of Norman – Boys & Girls Club of Norman Annual Report

making and goal setting and Career Launch, to promote job-readiness and career preparation for teens. Before members leave for home each day they receive a healthy snack.

In 2024 Boys & Girls Club of Norman served a total of 209 club members, which included 145 youth at our main CCFI site and 64 youth at our Irving Middle School location. Over 1/3 of our Club members have an IEP or 504 learning plan and we are able to adapt academic success programming to help them succeed in and out of the classroom. Approximately 25% of our Club members also access counseling services at our organization to help them heal from complex trauma.

Here are some of our recent outcomes that demonstrate supports at BGCN:

- 87% of members reported the club provides a safe and positive environment.
- 86% of BGCN members report they are building healthy supportive relationships with adults
- 85% of members feel a sense of belonging at the Club
- 100% of members participate in Academic Success programming
- 100% of members participate in Character & Leadership programming

CCFI is grateful for the many public and private partners who make financial and in-kind investments in Boys & Girls Club of Norman. These partnerships and their impact on children, youth and their families would not be possible without the steadfast commitment of the City of Norman. Partner organizations we work with include:

- **United Way of Norman:** United Way of Norman provides funding for BGCN and works to support the quality of youth development and out-of-school time services throughout the community.
- **Norman Public Schools:** Norman Public Schools allows BGCN members to utilize school buses, vans, and other resources at no cost to the program. Bus transportation is provided from four elementary schools and two middle schools daily throughout the school year.
- **University of Oklahoma:** BGCN serves as a practicum, internship, and volunteer site for many OU students. Approximately 100 OU students associated with a wide range of campus groups - including service organizations, fraternities and sororities - have volunteered with or worked to support the program.
- **Mindful Resolutions:** Volunteers from Mindful Resolutions provide social emotional programming and conflict resolution skill building.
- **Bethesda:** Bethesda staff provide child sexual abuse prevention presentations to members and parents.

Financial Information

Page 4 of this report is the FY 2025 and Estimated FY 2026 revenues and expenses for Boys & Girls Club of Norman. Both of these budgets reflect reductions in shared support staff and other expenses that are based on relative program size across the agency. The 2023 audited financial statements and 990s tax returns are attached.

Fees for Service: Boys & Girls Club of Norman charges its members twenty dollars per school year and twenty dollars for summer camp with fee reductions and waivers available based on need. Membership fees represent approximately 1% of the program budget.

City of Norman – Boys & Girls Club of Norman Annual Report

Actions to Generate Income: In addition to the City of Norman funding, operating costs for the Club are funded from OJJDP mentoring contracts, BGCA pass through dollars, United Way of Norman, foundation and corporate grants and small state contracts.

In addition to making personal financial contributions to the agency, the CCFI Board of Directors continues to seek supplementary funding sources to reduce the impact of a down philanthropic climate. The Sustainable Funding Committee works closely with the Development and Communication Team to oversee the resource development process and find ways to diversify revenue for CCFI. All Board members participate in our annual end of year campaign by identifying and soliciting individual and corporate prospects.

Fiscal Year 2026 Request

For FY 2025, the City of Norman generously provided \$150,000 to support the Boys & Girls Club of Norman Partnership. **CCFI respectfully requests that the City of Norman continue its investment at \$150,000 for FY 2026.**

This continued investment in BGCN will support the staffing levels required for the high need population served. A minimum 12:1 student to staff ratio is required to provide the high-quality, structured programming and additional support for students struggling with emotional and behavioral problems.

In addition, we are serving more members than ever before, with over half of our Club members being teens. It is crucial that we invest in our teens as they are rapidly approaching adulthood in our community. As we look into opening our Reaves Park teen center in Summer 2025, our City of Norman partnership will continue to be crucial to furthering our mission.

We sincerely appreciate the ongoing support of the City of Norman and its dedication to improving the lives of children in our community.

Respectfully,



Melissa Klink, Chief Executive Officer
Center for Children and Families, Inc.

City of Norman – Boys & Girls Club of Norman Annual Report

Revenue	FY 25	Est FY 2026
United Way	36,000	40,000
Donor Contributions	30,000	72,325
Foundations	60,000	63,000
City Fees & Grants	150,000	150,000
State & Federal Fees and Grants	275,000	200,000
Program Fees	4,500	5,000
Total Revenue	555,500	530,325
Expense		
Salary & Wages	367,569	340,000
Benefits	96,445	85,000
<i>Total Salary & Benefits</i>	464,014	425,000
Operating Expenses		
Professional Fees	4,850	4,850
Supplies	16,683	20,000
Telephone Expense	4,096	4,096
Postage and Shipping	570	570
Occupancy	29,394	40,000
Outside Printing & Artwork	2,663	2,663
Transportation	700	700
Conferences, Conventions & Meetings	1,193	1,193
Subscriptions and Licensure	11,089	11,089
Specific Assistance to Individ.	481	398
Rental, Maintenance of Equipment allocated	471	471
Insurance allocated	13,880	13,880
Equipment Acquisition allocated	994	994
Miscellaneous Expenses allocated	4,422	4,422
<i>Total Operating Expense</i>	91,486	105,325
Total Expenses	555,500	530,325

Return of Organization Exempt From Income Tax

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

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

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminal <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Center for Children & Families Inc 210 S. Cockrel Ave Norman, OK 73071		D Employer identification number 73-0933253
				E Telephone number 405-364-1420
				G Gross receipts \$ 3,098,350.
		F Name and address of principal officer: Melissa Klink Same As C Above		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. See instructions.
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				H(c) Group exemption number
J Website: ccfnorman.org				
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1969		M State of legal domicile: OK

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>To heal children, empower youth, and strengthen families because every child deserves to grow up safe, nurtured and loved.</u>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	
	6	Total number of volunteers (estimate if necessary)	6	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	2,289,013.	2,894,094.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	168,182.	184,654.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,512.	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,495,706.	3,098,350.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	84,170.	125,132.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,859,180.	2,212,259.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25)	231,787.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	772,817.	720,429.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,716,167.	3,057,820.
	19	Revenue less expenses. Subtract line 18 from line 12	-220,461.	40,530.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	3,917,303.	4,077,706.
	22	Net assets or fund balances. Subtract line 21 from line 20	86,652.	181,368.
			3,830,651.	3,896,338.

Part II Signature Block

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

Sign Here

Melissa Klink
 Signature of officer
 Melissa Klink
 Type or print name and title

Date

5/28/24

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

☐ Check ☐ if self-employed

PTIN

Kristi Cagle

Kristi Cagle

P01418783

Firm's name

Saunders & Associates PLLC

Firm's address

630 East 17th Street

Firm's EIN 20-8209116

Ada, OK 74820

Phone no. (580) 332-8548

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 08/23/23

Form 990 (2023)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III. ☐**1** Briefly describe the organization's mission:

To heal children, empower youth, and strengthen families because every child deserves to grow up safe, nurtured and loved.

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 1,225,218. including grants of \$) (Revenue \$)

Healing children through counseling and play therapy for children and youth who have experienced relationship trauma. 183 children and youth received counseling.

4b (Code:) (Expenses \$ 743,010. including grants of \$) (Revenue \$)

Strengthening families through parent education and support services for teen parents, new parents, divorcing parents, and families struggling with abuse and neglect issues. 847 parents and children received family education and support.

4c (Code:) (Expenses \$ 726,850. including grants of \$) (Revenue \$)

Empowering youth through enriching out-of-school time activities for youth from low-income neighborhoods. 236 children and youth received enriching out-of-school time services.

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

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

4e Total program service expenses 2,695,078.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	7	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 63		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand. 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?	17	
If "Yes," complete Form 6069.		

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

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year.	1a 16		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent.	1b 16		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: See Schedule O			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b		X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9		X

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

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

Section C. Disclosure

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

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

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

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

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

Melissa Klink 210 S. Cockrel Ave. Norman OK 73071 405-364-1420

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <u>Melissa Klink</u> CEO	40 0	X		X				89,073.	0.	13,907.
(2) <u>John Downs</u> Board Member	2 0	X						0.	0.	0.
(3) <u>Alyssa Sims</u> Board Member	2 0	X						0.	0.	0.
(4) <u>Amanda Ward</u> Board Member	2 0	X						0.	0.	0.
(5) <u>Andrea Spencer Hill</u> Board Member	2 0	X						0.	0.	0.
(6) <u>Leslie Christopher</u> Board Member	2 0	X						0.	0.	0.
(7) <u>Natasha Graf</u> Board Member	2 0	X						0.	0.	0.
(8) <u>Christian Caswell</u> Board Member	2 0	X						0.	0.	0.
(9) <u>Nicki Howell</u> Board Member	2 0	X						0.	0.	0.
(10) <u>Francisca Jensen</u> Board Member	2 0	X						0.	0.	0.
(11) <u>Shaun Mendez</u> Secretary	2 0	X		X				0.	0.	0.
(12) <u>Quy Nguyen</u> Board Member	2 0	X						0.	0.	0.
(13) <u>Jeremy Garnard</u> Board Member	2 0	X						0.	0.	0.
(14) <u>Ryan Clark</u> Board Member	2 0	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/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			
(15) Mathew Woodward Board Member	2 0	X					0.	0.	0.
(16) Monica Diaz President-Elect	2 0	X		X			0.	0.	0.
(17) Tyler Montgomery Treasurer	2 0	X		X			0.	0.	0.
(18) Sarah Jenson-Schettler President	2 0	X		X			0.	0.	0.
(19) Jeanne Miller Board Member	2 0	X					0.	0.	0.
(20) Sehrish Shahabuddin Board Member	2 0	X					0.	0.	0.
(21)									
(22)									
(23)									
(24)									
(25)									
1b Subtotal							89,073.	0.	13,907.
c Total from continuation sheets to Part VII, Section A							0.	0.	0.
d Total (add lines 1b and 1c)							89,073.	0.	13,907.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0		

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514		
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	148,788.				
	b	Membership dues	1b					
	c	Fundraising events	1c	10,919.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	1,945,789.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	788,598.				
	g	Noncash contributions included in lines 1a-1f	1g	135,021.				
	h	Total. Add lines 1a-1f.		2,894,094.				
Program Service Revenue	Business Code							
	2a	Program Class Fees	624100	184,454.	184,454.			
	b	Training/Registration Fees	624100	200.	200.			
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f.		184,654.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)						
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6a	Gross rents	(i) Real	(ii) Personal				
			6a					
			b	Less: rental expenses	6b			
			c	Rental income or (loss)	6c			
	d	Net rental income or (loss)						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			7a					
			b	Less: cost or other basis and sales expenses	7b			
			c	Gain or (loss)	7c			
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
			b	Less: direct expenses	8b			
			c	Net income or (loss) from fundraising events				
9a	Gross income from gaming activities. See Part IV, line 19	9a	2,452.					
		b	Less: direct expenses	9b				
		c	Net income or (loss) from gaming activities	2,452.	2,452.			
10a	Gross sales of inventory, less returns and allowances	10a						
		b	Less: cost of goods sold	10b				
		c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code							
	11a	Other	900099	17,150.	17,150.			
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d.		17,150.				
12	Total revenue. See instructions.		3,098,350.	204,256.	0.	0.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	125,132.	125,132.		
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.	89,079.	80,166.	3,563.	5,350.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	1,666,628.	1,496,006.	64,652.	105,970.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	57,160.	51,444.	2,286.	3,430.
9 Other employee benefits.	399,392.	351,137.	21,826.	26,429.
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	11,549.	10,079.	579.	891.
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	70,132.	54,446.	4,042.	11,644.
12 Advertising and promotion.				
13 Office expenses.	69,333.	52,467.	3,653.	13,213.
14 Information technology.				
15 Royalties.				
16 Occupancy.	111,342.	101,450.	3,325.	6,567.
17 Travel.	14,101.	12,894.	410.	797.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	59,378.	56,417.	441.	2,520.
20 Interest.	926.	812.	44.	70.
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	97,430.	84,936.	4,806.	7,688.
23 Insurance.	61,389.	55,209.	2,168.	4,012.
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 <u>Equipment & Miscellaneous</u>	102,225.	75,020.	14,120.	13,085.
b <u>Program Material & Snacks</u>	61,989.	39,426.	145.	22,418.
c <u>Client Support Services</u>	60,635.	48,037.	4,895.	7,703.
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	3,057,820.	2,695,078.	130,955.	231,787.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	21,969.	1	3,498.
	2 Savings and temporary cash investments	573,752.	2	252,747.
	3 Pledges and grants receivable, net	241,237.	3	229,418.
	4 Accounts receivable, net	248,021.	4	368,835.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	14,017.	8	18,433.
	9 Prepaid expenses and deferred charges	81.	9	275.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a 3,913,833.		
	b Less: accumulated depreciation	10b 725,747.		
		2,799,600.	10c	3,188,086.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets	18,626.	14	16,414.
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	3,917,303.	16	4,077,706.	
Liabilities	17 Accounts payable and accrued expenses	67,005.	17	163,654.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D ..	19,647.	25	17,714.
	26 Total liabilities. Add lines 17 through 25	86,652.	26	181,368.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,760,568.	27	3,821,944.
	28 Net assets with donor restrictions	70,083.	28	74,394.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,830,651.	32	3,896,338.
33 Total liabilities and net assets/fund balances	3,917,303.	33	4,077,706.	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,098,350.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,057,820.
3	Revenue less expenses. Subtract line 2 from line 1	3	40,530.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,830,651.
5	Net unrealized gains (losses) on investments	5	25,157.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,896,338.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

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

BAA

TEEA0112L 03/23/23

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

Center for Children & Families Inc

Employer identification number

73-0933253

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

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

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

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

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

Schedule A (Form 990) 2023

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,428,786.	1,612,136.	1,536,176.	2,289,013.	2,894,094.	9,760,205.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	1,428,786.	1,612,136.	1,536,176.	2,289,013.	2,894,094.	9,760,205.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 Public support. Subtract line 5 from line 4						9,760,205.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	1,428,786.	1,612,136.	1,536,176.	2,289,013.	2,894,094.	9,760,205.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,080.	5,778.	9,763.	3,512.		23,133.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	35,169.	19,286.	978,301.	32,613.	17,150.	1,082,519.
11 Total support. Add lines 7 through 10						10,865,857.
12 Gross receipts from related activities, etc. (see instructions)					12	874,834.

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

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	89.82 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	88.33 %

16a **33-1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ☒b **33-1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ☐17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ☐b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ☐18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%
19a 33-1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 33-1/3% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. <input type="checkbox"/>	<input type="checkbox"/>	

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)**11** Has the organization accepted a gift or contribution from any of the following persons?**a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?**b** A family member of a person described on line 11a above?**c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

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

	Yes	No
1		
2		

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

	Yes	No
1		

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

	Yes	No
1		
2		
3		

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

	Yes	No
2a		
2b		
3a		
3b		

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

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

Section A – Adjusted Net Income

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

Section B – Minimum Asset Amount

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

Section C – Distributable Amount

			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <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).			

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

	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2023 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018.....			
b From 2019.....			
c From 2020.....			
d From 2021.....			
e From 2022.....			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019.....			
b Excess from 2020.....			
c Excess from 2021.....			
d Excess from 2022.....			
e Excess from 2023.....			

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Schedule A (Form 990) 2023

Part VI

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

Part II, Line 10 - Other Income

Nature and Source	2023	2022	2021	2020	2019
Other	\$ 17,150.	\$ 32,613.	\$ 413,288.	\$ 19,286.	\$ 35,169.
PPP Loan Forgiveness			565,013.		
Total	<u>\$ 17,150.</u>	<u>\$ 32,613.</u>	<u>\$ 978,301.</u>	<u>\$ 19,286.</u>	<u>\$ 35,169.</u>

Additional Explanation of Other Income

Other revenues used to defray the cost of operations.

Additional Supplemental Information

PPP Loan Forgiveness represents loan proceeds received 04-17-2020 and 01-25-2021 used for eligible purposes pursuant to the Paycheck Protection Program under the Coronavirus Aid, Relief and Economic Security Act ("Cares Act") which were formally forgiven 01-06-2021 and 10-26-2021 respectively.

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Schedule of Contributors

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

OMB No. 1545-0047

2023

Center for Children & Families Inc

Employer identification number

73-0933253

Organization type (check one):

File 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 1b; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

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

Name of organization

Employer identification number

Center for Children & Families Inc

73-0933253

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	Okla Dept of Human Service P. O. Box 25352 Okla City, OK 73125	\$ 1,025,399.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Okla District Attorney's Council 421 N W 13th St Ste 290 Okla City, OK 73103	\$ 198,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Okla Dept of Education 100 N E 10 St Okla City, OK 73117-1299	\$ 291,068.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	City of Norman P. O. Box 370 Norman, OK 73069	\$ 215,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Oklahoma Department of Commerce 900 N Stiles Ave Oklahoma City, OK 73104	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Communities Foundation of OK 801 NW 63rd Street Suite 200 Oklahoma City, OK 73116	\$ 94,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

Center for Children & Families Inc

73-0933253

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

Name of organization

Center for Children & Families Inc

Employer identification number

73-0933253

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

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

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

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

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

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

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

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

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

2023**Open to Public
Inspection**

Employer identification number

Center for Children & Families Inc

73-0933253

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X. \$

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 in Part XIII ☐

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance.....	190,506.	237,772.	218,138.	204,167.	178,163.
b Contributions.....					
c Net investment earnings, gains, and losses.....	30,882.	-35,544.	30,790.	23,481.	35,362.
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....	11,502.	11,710.	11,145.	9,510.	9,351.
f Administrative expenses.....	12.	12.	11.		7.
g End of year balance.....	209,874.	190,506.	237,772.	218,138.	204,167.

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

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

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

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

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

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

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.....		455,000.		455,000.
b Buildings.....		3,201,394.	652,166.	2,549,228.
c Leasehold improvements.....				
d Equipment.....		257,439.	73,581.	183,858.
e Other.....				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).....				3,188,086.

BAA

Schedule D (Form 990) 2023

Part VII Investments – Other Securities

N/A

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

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

Part VIII Investments – Program Related

N/A

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B)). . . .		

Part IX Other Assets

N/A

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B)).	

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Lease Payable (Non-Current)	17,714.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).	17,714.

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. See 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	3,098,350.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments.....	2a	
b	Donated services and use of facilities.....	2b	
c	Recoveries of prior year grants.....	2c	
d	Other (Describe in Part XIII.).....	2d	
e	Add lines 2a through 2d.....	2e	
3	Subtract line 2e from line 1.....	3	3,098,350.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
b	Other (Describe in Part XIII.).....	4b	
c	Add lines 4a and 4b.....	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....	5	3,098,350.

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	3,057,820.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities.....	2a	
b	Prior year adjustments.....	2b	
c	Other losses.....	2c	
d	Other (Describe in Part XIII.).....	2d	
e	Add lines 2a through 2d.....	2e	
3	Subtract line 2e from line 1.....	3	3,057,820.
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 7a.....	4a	
b	Other (Describe in Part XIII.).....	4b	
c	Add lines 4a and 4b.....	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....	5	3,057,820.

Part XIII Supplemental Information

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

Part V, Line 4 - Intended Uses Of Endowment Fund

Endowment distributions will be used to cover costs related to the organizations on-going mission.

Part X - FASB ASC 740 Footnote

Income Tax Status - The Organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code.

No provision for income taxes has been recorded.

Part XIII Supplemental Information (continued)**Part X - FASB ASC 740 Footnote (continued)**

The Organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations, or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2023.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Organization has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

Part I, line 2 - Procedures for Monitoring Use of Grants Funds in U.S.

The Clinical director authorizes each cash grant made to an individual. With the exception of diapers and formula, cash or in-kind grants are made only to active clients with limited resources and a specific need that has been verified by their counselor. Diapers and formula are given in small quantities once per month.

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.					
(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of grant	(d) Amount of non-cash assistance	(e) Method of valuation (FV, appraisal, etc.)	(f) Description of non-cash assistance
1 Food and household items	372		FHV		Food, rental assistance, gas, etc.
2 Diapers, wipes & formula	4,266		BMV		124,156 Diapers
3 Holiday gifts	350		Donor Valuation		Holiday gifts to clients/children
4					
5					
6					
7					

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.

Schedule I (Form 990) 2023 Center for Children & Families Inc

73-0933253

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

Center for Children & Families Inc

Employer identification number

73-0933253

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			135,021.	
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (.....)				
26 Other (.....)				
27 Other (.....)				
28 Other (.....)				

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

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		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.		

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

Schedule M (Form 990) 2023

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

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Center for Children & Families Inc

Employer identification number

73-0933253

Form 990, Part VI, Line 8 - Explanation of No Contemporaneously Documentation of Meetings

Committees are not authorized to act on behalf of the Board.

Form 990, Part VI, Line 11b - Form 990 Review Process

The form 990 is distributed to members of the Board of Directors with opportunity for questions prior to submission.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Part VI, Section B, Line 12(c) - Annual Board Member agreement signed by each Board Member includes reference to conflict of interest policy and a disclosure statement. In addition, throughout the year, Board members are reminded of conflict of interest policy and their obligation to disclose any conflicts.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

For the Executive Director, the Finance Committee prepares comparability data and the Board discusses performance and compensation in closed executive session. The Board then votes on compensation in open session and documents the rationale. Board officers are not compensated.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The documents are available for review by members of the public at the organization's offices, and the organization's web site includes a statement indicating availability upon request.

Form **8868**

(Rev. January 2024)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.

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

OMB No. 1545-0047

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

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

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

Part I – IdentificationType or
Print

Name of exempt organization, employer, or other filer, see instructions.

Taxpayer identification number (TIN)

Center for Children & Families Inc

73-0933253

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

Number, street, and room or suite number. If a P.O. box, see instructions.

210 S. Cockrel Ave

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

Norman, OK 73071

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name

Plan Number

Plan Year Ending (MM/DD/YYYY)

Part II – Automatic Extension of Time To File for Exempt Organizations (see instructions)The books are in the care of Melissa Klink 210 S. Cockrel Ave, Norman OK 73071Telephone No. 405-364-1420Fax No. 405-364-1433

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

- 1 I request an automatic 6-month extension of time until 11/15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 23 or☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

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

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

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

F1F20501L 09/27/23

Form 8868 (Rev. 1-2024)

(990) 4/30/24

DUPLICATE COPY

Oklahoma Return of Organization Exempt from Income Tax

Form 512-E
2023

Section 501(c) of the Internal Revenue Code

PART 1

For the year January 1 - December 31, 2023, or other taxable year beginning: 01/01/ 2023 ending: 12/31/ 2023

Name of Organization

Federal Employer Identification Number

Date Qualified for Tax Exempt Status

CENTER FOR CHILDREN & FAMILIES, INC.

73-0933253

1969

Address (Number and street)

210 S COCKREL AVE

City

State or Province

Country

ZIP or Foreign Postal Code:

NORMAN

OK

73071

Place an 'X' if: (1) Initial Return (2) Final Return (3) Amended Return (See Schedule 512-E-X on page 2)

PART 2: STATEMENT OF UNRELATED BUSINESS TAXABLE INCOME
(Please read instructions on pages 3-4)

Total Federal

Allocable Oklahoma

- A Total unrelated trade or business income - applicable Federal Form(s) 990.....
- B Total unrelated trade or business deductions - applicable Fed. Form(s) 990.....
- C Unrelated business taxable income - enter here and on line 1 below

INCOME SUBJECT TO TAX

- | | | | |
|---|---|---|----|
| 1 | Unrelated business taxable income - from statement above (allocable to Oklahoma)..... | 1 | 00 |
| 2 | Other net income - provide schedule..... | 2 | 00 |
| 3 | Oklahoma Capital Gain deduction (provide Form 561-C)..... | 3 | 00 |
| 4 | Oklahoma taxable income (total of lines 1, 2 and 3)..... | 4 | 00 |

TAX COMPUTATION

- | | | | |
|----|---|----|----|
| 5 | Tax at 4% of line 4. If trust, see rate schedule on page 3 and place an "1" in the box.
If recapturing the Oklahoma Affordable Housing Tax Credit, add the recaptured credit here and enter a "2" in the box. If making an Okla. installment payment pursuant to IRC Sec. 965(h) and 68 OS Sec. 2368(K), add the installment payment here and enter a "3" in the box | 5 | 00 |
| 6 | Less: Other Credits Form (total from Form 511-CR)..... | 6 | 00 |
| 7 | Balance of tax due (line 5 minus line 6, but not less than zero)..... | 7 | 00 |
| 8 | 2023 Oklahoma estimated tax and extension payments and prior year carryforward..... | 8 | 00 |
| 9 | Oklahoma withholding (provide Form 1099, Form 500A, Form 500B or other withholding statement)..... | 9 | 00 |
| 10 | Amount paid with original return and amount paid after it was filed (amended return only) | 10 | 00 |
| 11 | Any refunds or overpayment applied (amended return only)..... | 11 | 00 |
| 12 | Total of lines 8 through 11 | 12 | 00 |
| 13 | Overpayment (if line 12 is larger than line 7, enter amount overpaid) | 13 | 00 |
| 14 | Amount of line 13 to be credited to 2024 estimated tax (original return only) | 14 | 00 |



Oklahoma Return of Organization Exempt from Income Tax

Name of Organization:

CENTER FOR CHILDREN & FAMILIES, INC.

Federal Employer Identification Number:

73-0933253

Amount from line 14 on page 1

00

Line 15 provides you the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Place the line number of the organization from page 4 of this form in the box below and enter the amount you are donating. If giving to more than one organization, put a "99" in the box and attach a schedule showing how you would like your donation split.

15	Donations from your refund	<input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$	15	00
16	Add lines 14 and 15 and enter amount		16	00
17	Amount to be refunded to you (line 13 minus line 16)		Refund 17	00

Direct Deposit Note:

All refunds must be by direct deposit. See Direct Deposit Information on page 5 for details.



Is this refund going to or through an account that is located outside of the United States?

Yes

No

Deposit my refund in my:

Checking Account

Savings Account

Routing Number:

Account Number:

18	Tax Due (if line 7 is larger than line 12 enter tax due)	Tax Due 18	00
19	For delinquent payment, add penalty of 5% plus interest at 1.25% per month	19	00
20	Underpayment of estimated tax interest	Annualized 20	00
21	Total tax, penalty and interest due - Add lines 18-20; pay in full with return	Balance Due 21	00

Under penalty of perjury, I declare the information contained in this document, attachments and schedules are true and correct to the best of my knowledge and belief.

Signature of Officer or Trustee	Date
Printed Name MELISSA KLINK	
Title CEO	Phone Number 405-364-1420

Check this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.



Signature of Preparer	Date
Printed Name of Preparer KRISTI CAGLE, SAUNDERS & ASSOCIATES, PLLC	5/23/24
Phone Number (580) 332-8548	Preparer's PTIN P01418783

SCHEDULE 512-E-X: AMENDED RETURN SCHEDULE (See instructions on page 3)

- A** Did you file an amended Federal income tax return? ☐ Yes ☐ No
Provide a copy of the amended Federal return and a copy of "Statement of Adjustment", IRS refund check or deposit slip.
- B** If this return is being filed due to a Federal audit, provide a complete copy of the RAR.
- C** Explanation or reason for amended return (provide all necessary schedules):

Do not staple documentation to this form. To attach items, please use a paper clip.
Mailing Address for this form: PO Box 26800, Oklahoma City, OK 73126-0800
The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

Center for Children & Families, Inc.
Norman, Oklahoma

***REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION***

For the Year Ended December 31, 2023

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants

*630 East 17th Street
P. O. Box 1406
Ada, Oklahoma 74820
(580) 332-8548
FAX: (580) 332-2272*

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

TABLE OF CONTENTS

December 31, 2023

	<u>Page</u>
Independent Auditor's Report	1
FINANCIAL STATEMENTS:	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	9
Notes to Financial Statements	10
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	20
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal control Over compliance Required by the Uniform Guidance	22
SUPPLEMENTAL INFORMATION:	
Schedule of Expenditures of Federal and State Awards	24
Notes to Schedule of Expenditures of Federal Awards	25
Status of Prior Audit Findings	26
Schedule of Findings and Responses	27

Saunders & Associates, PLLC

Certified Public Accountants

630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX: (580) 332-2272

INDEPENDENT AUDITOR'S REPORT

Board of Directors
of Center for Children & Families, Inc.

Opinion

We have audited the accompanying financial statements of Center for Children & Families, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for Children & Families, Inc. as of December 31, 2023, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental 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 Center for Children & Families, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Center for Children & Families, 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 Center for Children & Families, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Center for Children & Families, Inc.'s 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 27, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived

Other Reporting Required by Government Auditing Standards and the Uniform Guidance


In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2024 on our consideration of Center for Children & Families, Inc.'s internal control over financial reporting and on our test of 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 Center for Children & Families, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for Children & Families, Inc.'s internal control over financial reporting and compliance.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the information included in the annual report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

May 15, 2024

FINANCIAL INFORMATION

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2023
(With Comparative Totals for 2022)

	Without Donor Restrictions	With Donor Restrictions	2023 Total	2022 Total
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 280,740	\$ (234,369)	\$ 46,371	\$ 405,215
Unconditional Promises to Give:				
United Way Services Funding for 22-23	0	74,394	74,394	70,083
Pledges Receivable	130,529	0	130,529	127,730
Accounts Receivable	368,835	0	368,835	248,021
Inventory	18,433	0	18,433	14,017
Prepaid Expenses	275	0	275	81
Security Deposits	0	0	0	0
Total Current Assets	<u>798,812</u>	<u>(159,975)</u>	<u>638,837</u>	<u>865,147</u>
Noncurrent Assets:				
Investments	0	209,874	209,874	190,506
Pledges Receivable, net	0	24,495	24,495	43,424
Property & Equipment	3,913,833	0	3,913,833	3,432,739
Less: Accumulated Depreciation	(725,747)	0	(725,747)	(633,139)
Right of Use Assets	25,892	0	25,892	23,282
Less: Accumulated Amortization	(9,478)	0	(9,478)	(4,656)
Total Noncurrent Assets	<u>3,204,500</u>	<u>234,369</u>	<u>3,438,869</u>	<u>3,052,156</u>
TOTAL ASSETS	<u>\$ 4,003,312</u>	<u>\$ 74,394</u>	<u>\$ 4,077,706</u>	<u>\$ 3,917,303</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable	\$ 112,646	\$ 0	\$ 112,646	\$ 13,019
Accrued Expenses	940	0	940	1,990
Lease Liability - Current Portion	5,037	0	5,037	4,389
Total Current Liabilities	<u>118,623</u>	<u>0</u>	<u>118,623</u>	<u>19,398</u>
Noncurrent Liabilities:				
Lease Liability	12,677	0	12,677	15,258
Long-Term Debt	0	0	0	0
Liability for Compensated Absences	50,068	0	50,068	51,996
Total Noncurrent Liabilities	<u>62,745</u>	<u>0</u>	<u>62,745</u>	<u>67,254</u>
Total Liabilities	<u>181,368</u>	<u>0</u>	<u>181,368</u>	<u>86,652</u>
Net Assets:				
Without Donor Restrictions	3,821,944	0	3,821,944	3,760,568
With Donor Restrictions	0	74,394	74,394	70,083
Total Net Assets	<u>3,821,944</u>	<u>74,394</u>	<u>3,896,338</u>	<u>3,830,651</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,003,312</u>	<u>\$ 74,394</u>	<u>\$ 4,077,706</u>	<u>\$ 3,917,303</u>

* The accompanying notes are an integral part of the financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2023
(With Comparative Totals for 2022)

	Without Donor Restrictions	With Donor Restrictions	2023 Total	2022 Total
REVENUE AND SUPPORT				
Grants and Contracts	\$ 197,074	\$ 1,748,715	\$ 1,945,789	\$ 1,399,975
Contributions:				
United Way Services	0	148,788	148,788	140,165
Bringing Up Babies	0	14,250	14,250	12,000
Divorce Services	0	20,000	20,000	15,000
Parenting Assistance	0	1,000	1,000	2,000
Counseling Services	0	140,750	140,750	86,000
Boys & Girls Club of Norman	0	81,210	81,210	123,321
Capital Campaign	0	2,500	2,500	56,790
Other	407,238	0	407,238	409,221
Program and Class Fees	0	184,654	184,654	168,182
Other Revenue	14,060	3,090	17,150	32,613
In-Kind	12,505	179,016	191,521	119,927
Net Assets Released From Restriction:				
Satisfaction of Time Restrictions - United Way	144,477	(144,477)	0	0
Satisfaction of Purpose Restrictions - Capital Acq.	15,258	(15,258)	0	0
Satisfaction of Program Restrictions	2,607,102	(2,607,102)	0	0
Total Revenues	<u>3,397,714</u>	<u>(242,864)</u>	<u>3,154,850</u>	<u>2,565,194</u>
EXPENSES				
Program Expense	2,751,578	0	2,751,578	2,410,862
General and Administrative Expenses	130,955	0	130,955	144,758
Capital Campaign	15,258	0	15,258	5,133
Fund Raising Expense	216,529	0	216,529	228,414
Total Expenses	<u>3,114,320</u>	<u>0</u>	<u>3,114,320</u>	<u>2,789,167</u>
Change in Net Assets Before				
Other Gains and Losses	283,394	(242,864)	40,530	(223,973)
Other Gains and Losses:				
Interest	5,789	0	5,789	3,512
Unrealized Gain (Loss) on Investments	19,368	0	19,368	(47,265)
Gain on Extinguishment of Debt	0	0	0	0
Total Other Gains and Losses	<u>25,157</u>	<u>0</u>	<u>25,157</u>	<u>(43,753)</u>
Change in Net Assets	308,551	(242,864)	65,687	(267,726)
Net Assets, Beginning of Year	3,760,568	70,083	3,830,651	4,098,377
Transfers	<u>(247,175)</u>	<u>247,175</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 3,821,944</u>	<u>\$ 74,394</u>	<u>\$ 3,896,338</u>	<u>\$ 3,830,651</u>

* The accompanying notes are an integral part of the financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2023
(With Comparative Totals for 2022)

	Program Services			
	Divorce Services	Parents' Assistance	Bringing Up Babies	Counseling
EXPENSES				
Salaries and Wages	\$ 101,831	\$ 118,810	\$ 186,362	\$ 747,989
Fringe Benefits and Taxes	29,782	32,386	51,640	196,189
Accounting	690	825	1,145	4,742
Advertising	0	0	0	0
Bank Service Charges	0	0	0	0
Client Support	503	400	31,946	6,335
Communications	1,993	2,152	2,028	8,714
Conferences, Conventions & Meetings	2,001	970	10,182	32,045
Consultants and Contract Labor	3,759	13,270	2,916	26,497
Depreciation Expense	6,021	4,770	9,703	39,098
Dues, Subscriptions & Licensure	2,788	4,322	5,784	19,468
Equipment Rent & Maintenance	158	191	282	1,077
Equipment Acquisition	5,368	5,384	9,930	2,422
Insurance	1,496	3,580	4,608	19,634
Interest	70	55	113	373
Legal Fees	0	0	0	0
Mileage & Travel	386	67	4,575	4,633
Miscellaneous	699	190	658	1,278
Occupancy	4,197	6,043	9,385	32,806
Office Supplies	1,201	1,300	2,143	3,500
Supplies - Other	534	645	1,015	3,854
Postage	36	39	56	231
Printing & Artwork	1,196	1,066	2,133	3,495
Program Materials	3,068	2,819	5,053	6,663
Program Snacks	677	670	632	2,865
Lease Amortizations	353	280	570	1,962
In-Kind Expenses:				
Space	52,798	236	481	1,938
Goods	9,140	7,241	14,729	59,348
Professional Services	0	0	0	0
TOTAL EXPENSES	\$ 230,745	\$ 207,711	\$ 358,069	\$ 1,227,156

* The accompanying notes are an integral part of the financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2023
(With Comparative Totals for 2022)

	Program Services <u>Boys & Girls Club of Norman</u>	Total Program Expenses	General and Admin. Expense
<u>EXPENSES</u>			
Salaries and Wages	\$ 421,180	\$ 1,576,172	\$ 68,215
Fringe Benefits and Taxes	92,584	402,581	24,112
Accounting	2,677	10,079	579
Advertising	0	0	0
Bank Service Charges	0	0	0
Client Support	8,853	48,037	85
Communications	4,465	19,352	1,225
Conferences, Conventions & Meetings	11,219	56,417	441
Consultants and Contract Labor	8,004	54,446	4,042
Depreciation Expense	21,119	80,711	4,576
Dues, Subscriptions & Licensure	13,483	45,845	493
Equipment Rent & Maintenance	701	2,409	132
Equipment Acquisition	1,211	24,315	262
Insurance	25,891	55,209	2,168
Interest	201	812	44
Legal Fees	0	0	0
Mileage & Travel	3,233	12,894	410
Miscellaneous	2,035	4,860	13,365
Occupancy	49,019	101,450	3,325
Office Supplies	2,384	10,528	975
Supplies - Other	3,056	9,104	772
Postage	133	495	20
Printing & Artwork	2,689	10,579	529
Program Materials	16,071	33,674	145
Program Snacks	3,524	8,368	0
Lease Amortizations	1,060	4,225	230
In-Kind Expenses:			
Space	1,047	56,500	0
Goods	32,058	122,516	4,810
Professional Services	0	0	0
TOTAL EXPENSES	\$ <u>727,897</u>	\$ <u>2,751,578</u>	\$ <u>130,955</u>

* The accompanying notes are an integral part of the financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2023
(With Comparative Totals for 2022)

	Capital Campaign	Fund Raising Expense	2023 Total	2022 Total
EXPENSES				
Salaries and Wages	\$ 0	\$ 111,320	\$ 1,755,707	\$ 1,479,844
Fringe Benefits and Taxes	0	29,859	456,552	379,336
Accounting	0	891	11,549	10,780
Advertising	0	0	0	615
Bank Service Charges	0	0	0	4,838
Client Support	0	8	48,130	25,379
Communications	0	733	21,310	18,232
Conferences, Conventions & Meetings	0	2,520	59,378	66,512
Consultants and Contract Labor	10,619	1,025	70,132	70,176
Depreciation Expense	0	7,321	92,608	77,824
Dues, Subscriptions & Licensure	0	7,860	54,198	52,588
Equipment Rent & Maintenance	0	359	2,900	2,809
Equipment Acquisition	4,170	544	29,291	61,359
Insurance	0	4,012	61,389	62,844
Interest	0	70	926	9,142
Legal Fees	0	0	0	0
Mileage & Travel	0	797	14,101	7,079
Miscellaneous	0	511	18,736	9,357
Occupancy	469	6,098	111,342	212,313
Office Supplies	0	1,006	12,509	12,033
Supplies - Other	0	1,039	10,915	8,257
Postage	0	2,679	3,194	2,786
Printing & Artwork	0	7,397	18,505	14,823
Program Materials	0	19,723	53,542	65,159
Program Snacks	0	2,695	11,063	10,499
Lease Amortizations	0	367	4,822	4,656
In-Kind Expenses:				
Space	0	0	56,500	73,000
Goods	0	7,695	135,021	46,927
Professional Services	0	0	0	0
TOTAL EXPENSES	\$ 15,258	\$ 216,529	\$ 3,114,320	\$ 2,789,167

* The accompanying notes are an integral part of the financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2023
(With Comparative Totals for 2022)

	2023 Total	2022 Total
<u>Cash Flows Provided (Used) by Operating Activities</u>		
Change in Net Assets Before Other Gains and Losses	\$ 40,530	\$ (223,973)
Adjustment to Reconcile Change in Net Assets to Net Cash		
Used by Operating Activities:		
Depreciation and Amortization	97,430	82,480
(Increase) Decrease in:		
Accounts Receivable	(120,814)	(126,047)
Pledges Receivable, net	11,819	3,790
Inventory	(4,416)	(519)
Prepaid Expense	(194)	(40)
Increase (Decrease) in:		
Accounts Payable	99,627	3,239
Accrued Liabilities	(2,978)	1,990
Lease Liabilities	0	19,647
Net Cash Provided (Used) by Operating Activities	<u>121,004</u>	<u>(239,433)</u>
<u>Cash Flows Provided (Used) by Investing Activities</u>		
(Acquisition) Disposition of Capital Assets	(483,704)	(81,130)
Interest on Deposits	5,789	3,512
(Increase) Decrease in Investments	0	579
Net Cash Provided (Used) by Investing Activities	<u>(477,915)</u>	<u>(77,039)</u>
<u>Cash Flows Provided (Used) by Financing Activities</u>		
Acquisition of Debt Principal	0	0
Payment of Debt Principal	0	(150,000)
Payment of Lease Principle	(1,933)	(3,634)
Net Cash Provided (Used) by Investing Activities	<u>(1,933)</u>	<u>(153,634)</u>
Increase (Decrease) in Cash	(358,844)	(470,106)
Cash and Cash Equivalents, Beginning of Year	<u>405,215</u>	<u>875,321</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 46,371</u>	<u>\$ 405,215</u>
<u>Other Disclosures:</u>		
Capitalized Interest Costs	<u>\$ 0</u>	<u>\$ 0</u>
Interest Expense	<u>\$ 926</u>	<u>\$ 9,142</u>

* The accompanying notes are an integral part of the financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 1: ORGANIZATION AND ACTIVITIES

Center for Children & Families, Inc. (CCFI) was incorporated as Juvenile Services, Inc. on August 18, 1969, for the purpose of supporting existing juvenile programs and to improve and expand services for juveniles in Cleveland County. In 1999, the Board of Directors voted to change the name of the organization from Juvenile Services, Inc. to Center for Children & Families, Inc. The programs currently supported by the organization are:

Divorce Services – Support and education for divorced, separated, or never married parents through classes, mediation, counseling and supervised visits and exchanges.

Parents Assistance – Provides support and education for parents struggling day-to-day with abuse, neglect and other related issues through specialized classes.

Counseling – Provides therapy, education and support to children and youth with histories of neglect and/or emotional abuse, and their parents, foster or adoptive caregivers.

Baby Pantry – Primarily stocked by the community, the Baby Pantry at CCFI provides formula, baby and toddler food, diapers, and other basic necessities to over 250 visitors each month.

Bringing Up Babies – Provides parent education, support and case management to teen and other at risk new parents through home visits.

Boys & Girls Club of Norman - Provides youth development services in accordance with BGCA's policies to create positive outcomes in the lives of local youth with an emphasis in 1) academic success, 2) healthy lifestyles, and 3) character and leadership development.

CCFI is an independent agency funded by grants from the Department of Health, Department of Human Services, Department of Education, and District Attorneys Council contracts with governmental entities and donations from individuals, businesses, and other not-for-profit organizations.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – Financial statements have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, contract funds are recognized as revenue when allowable expenses are incurred and a receivable represents that portion of the contract which CCFI has earned and/or requested, but not received. Medicaid receipts and contributions are recorded upon receipt. Expenses are recorded when a liability is incurred. Expenses incurred but not paid at year-end are represented by a liability on the statement of financial position. Grant funds received, but not yet expended for their specified purpose, are recognized as net assets with donor restrictions. Other revenue (i.e. donations) is recognized when received. Net asset balances represent cumulative revenue received over expenses incurred.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation – CCFI's financial statement presentation follows the Financial Accounting Standards Board ASU 2016-14, *Not-for-Profit Entities* (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. Accordingly, net assets of CCFI and changes therein are classified and reported as follows:

- Net assets with donor restrictions – net assets subject to donor imposed restrictions
- Net assets without donor restrictions – net assets not subject to donor-imposed restrictions

Recognition of Donor Restrictions – Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of the passage of time or other events specified by donors.

Cash and Cash Equivalents – For purposes of the statement of cash flows, cash and cash equivalents include bank accounts and investments readily convertible to cash.

Bank balances at year end are categorized as follows to give an indication of the level of risk assumed by the organization.

<u>Category</u>	<u>Balance Per Bank</u>
1) Insured or collateralized with securities held by the organization or by its agent in the organization's name.	\$ 263,244
2) Collateralized with securities held by the pledging financial institution's trust department.	0
3) Uncollateralized	0
TOTAL	<u>\$ 263,244</u>

Investments – Investments of the organization consist of the following:

With donor restrictions – Beneficial Interest in Assets Held by Others – CCFI has placed funds with the following foundations to be held in endowment funds.

	<u>2023</u>	<u>2022</u>
Communities Foundation of Oklahoma		
Balance, Beginning of Year	\$ 1,017	\$ 1,211
Interest and Dividends	30	23
Net Investment Income	121	(159)
Disbursements	(52)	(46)
Management Fees	(12)	(12)
Balance, End of Year	<u>\$ 1,104</u>	<u>\$ 1,017</u>

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Oklahoma City Community Foundation	<u>2023</u>	<u>2022</u>
Balance, Beginning of Year	\$ 189,489	\$ 236,561
Reciprocal Transfers	0	0
Reinvestment of Allocation	0	0
Distribution	(11,578)	(11,664)
Net Investment Income	<u>30,859</u>	<u>(35,408)</u>
Balance, End of Year	<u>\$ 208,770</u>	<u>\$ 189,489</u>
 Total Investments with Donor Restrictions	 <u>\$ 209,874</u>	 <u>\$ 190,506</u>

Investments in equity securities with readily determinable fair values are measured at fair value in the statement of financial position. Fair values are determined by reference to quoted market prices and other relevant information generated by market transactions. Investment income or loss (including gains and losses on investments, interest and dividends) is included in the statement of activities as increases or decreases in net assets without donor restrictions unless the income or loss is restricted by donor or law. Restricted gains and investment income whose restrictions are met in the same reporting period are reported as without donor restrictions.

Both the Communities Foundation of Oklahoma and the Oklahoma City Community Foundation also receive donations designated for CCFI by other donors. Both Foundations have been granted variance power and have the authority to distribute those donations as they see fit; therefore, those donations are not reflected in the Organization's financial statements. The corpus of the funds may not be withdrawn; however, income distributed to the organization by the funds may be used for any purpose. The interest in the endowment funds is recorded in the financial statements in accordance with generally accepted accounting principles and relevant funding agreements. The market value of investments attributable to third-party donors held by the Community Foundation of Oklahoma equaled \$2,837 and \$2,622 at December 31, 2023 and 2022 respectively. The market value of investments attributable to third-party donors held by the Oklahoma City Community Foundation equaled \$151,088 and \$135,873 at December 31, 2023 and 2022 respectively.

Endowment Investment and Spending Policies – The Foundations have adopted investment and spending policies, approved by their respective Boards of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of these endowment assets over the long-term. The Foundation's spending and investment policies work together to achieve this objective. The investment policy establishes an achievable return objective through diversification of asset classes. The primary objective of the investments will be to provide for long-term return growth of principle and income without undue exposure to risk enabling the Foundations to make grants on a continuing and reasonably consistent basis. Therefore, the focus is on consistent long-term capital appreciation, with income generation as a secondary consideration. The Foundations' target is a diversified asset allocation that will enable the foundations to achieve their long-term return objectives within prudent risk parameters.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Accounts Receivable – Accounts receivable consists of requests for advances and/or reimbursements to grantor and pass-through agencies for grant funds, as well as balances due from individuals and organizations for program fees.

Pledges Receivable – Pledges (promises to give) are recognized when the donor makes a promise to give to CCFI that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the 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.

Pledges receivable at December 31st were as follows:

	<u>2023</u>	<u>2022</u>
Due in 1 year	\$ 130,529	\$ 127,730
Due in 2 – 5 years	47,650	68,225
Due in 6 – 10 years	15,117	18,284
Thereafter	<u>4,300</u>	<u>5,500</u>
Total	<u>\$ 197,596</u>	<u>\$ 219,739</u>

Reserve for Uncollectible Pledges – CCFI uses the allowance method to determine uncollectible promises receivable. This reserve has been established to more accurately reflect the value of pledges receivable. Based on historical information and trend analysis, management established this reserve at 21.5% of total pledges receivable at December 31, 2023 and 22.5% of total pledges receivable at December 31, 2022. The reserve account equaled \$42,572 on December 31, 2023 and \$48,585 on December 31, 2022.

Property and Equipment – Acquisitions of property and equipment are stated at cost at date of acquisition or fair value at date of donation or contribution. Expenditures for maintenance and repairs are charged to expense as incurred. Assets costing \$5,000 or more are capitalized using the straight-line method based on the estimated useful life of the asset.

Inventory – Inventories are stated at the lower of cost or market value and consist of diapers, formula and other items donated to be distributed to charitable beneficiaries at the Organization's discretion.

Cost Allocation – The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Salaries and benefits are charged directly to the programs for which work has been done based on estimates of time and effort. Occupancy costs are allocated on a square footage basis and other costs such as supplies, printing, travel, etc. which cannot be specifically identified to a program or supporting function are allocated to programs based on each program's direct salaries to total salaries expense. Allocation percentages are developed during the budget process.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Concentrations of Credit Risk – Financial instruments that potentially expose CCFI to concentrations of credit risk consist of cash, accounts receivable, and pledges receivable. Cash is deposited in high-quality financial institutions and accounts at each institution are insured by the Federal Deposit Insurance Corporation. Accounts receivable consist of billings made to grantor agencies for services rendered or under the terms of the various grants and contracts and are considered to be fully collectible. As previously discussed, CCFI has established a reserve for uncollectible pledges to more accurately report risks associated with its pledges receivable.

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

Comparative Information – The financial statements include certain 2022 comparative information. With respect to the statement of activities, such prior information is not presented by net asset class. In the statement of functional expenses, 2022 expenses by object are presented in total rather than by function category. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2022 from which the summarized information was derived.

Income Taxes and Uncertain Tax Positions

Income Tax Status – The Organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code* and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code. From time to time, the Organization has unrelated business income related to contracts with the Oklahoma Department of Mental Health and Substance Abuse Services to provide consulting services to Griffin Memorial Hospital and Central Oklahoma Mental Health Center. Revenues totaling \$0 were received for these services in 2023. No accrual has been made to accrue a liability for unrelated business income tax, as any amount due is considered to be immaterial to the financial statements.

The Organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations, or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2023.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Organization has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects CCFI's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions or board mandated restriction within one year of the statement of financial position date. Donor-restricted resources are available to support general expenditures to the extent that restrictions on those resources will be met by conducting the normal activities of CCFI's programs in the coming year.

	<u>2023</u>	<u>2022</u>
Financial assets at year end	\$ 854,498	\$ 1,084,979
Less those unavailable for general expenditures within one year		
Pledges Receivable – Due in more than one year, net	(24,495)	(43,424)
Donor Restricted – Capital Campaign	0	(56,790)
Donor Restricted – Investments	(209,874)	(190,506)
Board Designated Reserves:		
For Operations	(204,000)	(204,000)
For Maintenance	(60,235)	(73,911)
For Unemployment	(3,812)	(10,000)
Retirement Forfeitures	(27)	(125)
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 352,055</u>	<u>\$ 506,223</u>

As part of CCFI's liquidity management, it invests cash in excess of daily requirements in short-term investments, typically, money market funds.

NOTE 4: PROPERTY AND EQUIPMENT

Activity related to property and equipment is identified below.

	Balance <u>2022</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>2023</u>
Buildings	\$ 3,288,175	\$ 368,219	\$ 0	\$ 3,656,394
Furniture and Fixtures	44,245	95,173	0	139,418
Office Equipment	12,209	0	0	12,209
Play Equipment	<u>88,110</u>	<u>17,702</u>	<u>0</u>	<u>105,812</u>
	3,432,739	\$ 481,094	\$ 0	3,913,833
Less Accumulated Depreciation	(633,139)	\$(92,608)	\$ 0	(725,747)
Net Property and Equipment	<u>\$ 2,799,600</u>			<u>\$ 3,188,086</u>

Current year depreciation expense equaled \$92,608.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 5: FAIR VALUE MEASUREMENT

The definition of fair value for financial reporting, establishes a framework for measuring fair value, and requires additional disclosure about the use of fair value measurements in an effort to make the measurement of fair value more consistent and comparable.

Fair value is defined as the amount that would be received from the sale of an asset or paid for the transfers of a liability in an orderly transaction between market participants, i.e. an exit price. To estimate an exit price, a three-tier hierarchy is used to prioritize the inputs.

Level 1: Quoted Prices in active markets for identical securities.

Level 2: Other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment spread and credit risk).

Level 3: Significant unobservable inputs (including the organization's own assumptions in determining the fair value of investments).

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at December 31st are as follows:

Fiscal year ended December 31, 2023

<u>Description</u>	<u>Fair Value</u>	Quoted Prices In Active Markets for Identical Assets (Level 1)	Other Significant Observable Inputs (Level 2)
Investments:			
Community Foundation of Oklahoma	\$ 1,104	\$ 1,104	\$ 0
Oklahoma City Community Foundation	<u>208,770</u>	<u>208,770</u>	<u>0</u>
Total Investments	<u>\$ 209,874</u>	<u>\$ 209,874</u>	<u>\$ 0</u>

Fiscal year ended December 31, 2022

<u>Description</u>	<u>Fair Value</u>	Quoted Prices In Active Markets for Identical Assets (Level 1)	Other Significant Observable Inputs (Level 2)
Investments:			
Community Foundation of Oklahoma	\$ 1,017	\$ 1,017	\$ 0
Oklahoma City Community Foundation	<u>189,489</u>	<u>189,489</u>	<u>0</u>
Total Investments	<u>\$ 190,506</u>	<u>\$ 190,506</u>	<u>\$ 0</u>

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 6: CONCENTRATIONS

CCFI derives a significant amount of its revenue from service contracts and grants from federal and state agencies. A significant reduction in the level of revenue from these agencies could have a material effect on the organization's programs, activities and operations.

NOTE 7: DONATED MATERIALS AND SERVICES

Donated materials and services are reflected as contributions at their estimated value on the date of receipt based on industry standards. The financial statements include the following in-kind donations:

	<u>2023</u>	<u>2022</u>
Space	\$ 56,500	\$ 73,000
Donated Goods	135,021	46,927
Professional Services	<u>0</u>	<u>0</u>
Total	<u>\$ 191,921</u>	<u>\$ 119,927</u>

Many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services. Volunteers provided 1,536 hours of non-professional services in 2023 and 3,911 hours in 2022.

NOTE 8: BOARD DESIGNATED NET ASSETS

Management has designated a portion of net assets without donor restrictions for the following uses:

	<u>2023</u>	<u>2022</u>
Operating Reserve	\$ 204,000	\$ 204,000
Maintenance Reserve	60,235	73,911
Unemployment Reserve	<u>3,812</u>	<u>10,000</u>
Total Designated Net Assets Without Donor Restrictions	<u>\$ 268,047</u>	<u>\$ 287,911</u>

NOTE 9: CONTINGENCIES

In the normal course of operations, CCFI receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to insure compliance with conditions precedent to the granting of the funds. Any liability for a reimbursement which may arise as the result of the audits of the grant funds is not believed to be material.

NOTE 10: COMPENSATED ABSENCES

The organization recognizes its obligation relating to employees' rights to receive compensation for future absences attributable to services already rendered. Amounts accrued have been derived from the payroll system and estimated based on hours of leave accrued. The organization's liability for compensated absences equaled \$50,068 on December 31, 2023 and \$51,996 on December 31, 2022.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 11: EMPLOYEE BENEFIT PLANS

IRC Section 125 Flexible Benefits Plan – The organization maintains a cafeteria plan under Section 125 of the Internal Revenue Code. The benefits offered are medical expense reimbursement and dependent care reimbursement. An employee is eligible to participate if he/she works a minimum of 20 hours per week and may become a participant on the first day of the month following 30 days of employment.

IRC Section 403(b) Plan – CCFI's basic employer contribution plan is an ERISA 403(b) defined contribution plan. Employees are eligible to participate if they work at least 20 hours per week. Eligibility, benefits, definitions and requirements are determined by the Plan Agreement.

The Board of Directors may provide a non-elective employer retirement contribution, based on available financial resources, by a percentage to be determined by the Board, of each employee's annual salary. The employer contribution is authorized by the Board of Directors as part of the annual budget process and, like all items within the budget, is subject to change at any time by the Board of Directors depending on the financial status and needs of the Center for Children and Families, Inc. Additionally, the employee may choose to contribute up to 2% of their annual wages to be eligible for up to 2% employer match. Employer contributions for the years ended December 31, 2023 and 2022 equaled \$57,160 and \$45,849 respectively.

NOTE 12: LEASES

The Organization leases certain equipment. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and operating lease liabilities in our statements of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in our statements of financial position.

ROU assets represent our right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the Organization's incremental borrowing rate based on the information available at lease commencement. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise the option.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

NOTE 12: LEASES, CONTINUED

In January 2022, CCFI entered into an operating lease for equipment with terms of 60 payments at \$324 per month.

In April 2022, CCFI entered into an operating lease for equipment with terms of 60 payments at \$80 per month.

In August 2023, CCFI entered into an operating lease for equipment with terms of 60 payments at \$40 per month.

Total lease payments for the year were \$4,544 principle and \$925 interest.

As of December 31, 2023, the right-of-use (ROU) asset had a balance of \$25,892 with Accumulated Amortization of (\$9,478), as shown in noncurrent assets on the statement of financial position; the lease liability is included in other current liabilities (\$5,037) and other long-term liabilities (\$12,677). The lease asset and liability were calculated utilizing the risk-free discount rate (5%), according to the Organization's elected policy. Lease amortization for the year was \$4,822.

Maturities of operating lease liabilities as of December 31, 2023:

Year Ending December 31:	
2024	\$ 5,752
2025	5,752
2026	5,752
2027	1,188
2028	<u>480</u>
Total Lease Payments	18,916
Less: Interest	(<u>1,202</u>)
Present value of lease liabilities	\$ <u>17,714</u>

NOTE 13: SUBSEQUENT EVENTS

Management of CCFI has evaluated subsequent events through May 15, 2024, which is the date the financial statements were available to be issued.

Saunders & Associates, PLLC

Certified Public Accountants

630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX: (580) 332-2272

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
Center for Children & Families, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Center for Children & Families, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2023, 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 May 15, 2024.

Internal Control Over Financial Reporting

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

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

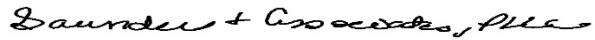
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of This Report

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



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

May 15, 2024

Saunders & Associates, PLLC

Certified Public Accountants

630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX: (580) 332-2272

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Center for Children & Families, Inc.

Report on Compliance for Each Major Program

We have audited Center for Children & Families, Inc.'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Center for Children & Families, Inc.'s major federal programs for the year ended December 31, 2023. Center for Children & Families, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Center for Children & Families, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

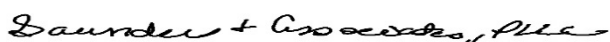
Report on Internal Control Over Compliance

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

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

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

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



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

May 15, 2024

SUPPLEMENTAL INFORMATION

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2023

Program Title/Source	Identifying Number	CFDA No.	Additional Identifier	Expenditures
Federal Funding:				
<u>U. S. Department of Justice</u>				
Passed Through Oklahoma District Attorney's Council:	N/A			
VOCA Program		16.575		\$ 198,250
Total U. S. Department of Justice				<u>198,250</u>
<u>U.S. Department of Health & Human Services</u>				
Passed through Oklahoma Dept. of Human Services	N/A			
Temporary Assistance for Needy Families		93.558		559,754
Community-Based Child Abuse Prevention		93.590		161,202
Access and Visitation Services		93.597		26,933
Maternal and Child Health Services Block Grant		93.994		<u>97,156</u>
Total U.S. Department of Health & Human Services				<u>845,045</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through City of Norman, Oklahoma	N/A			
Community Development Block Grant		14.228		<u>210</u>
Total U. S. Department of Housing and Urban Development				<u>210</u>
<u>U.S. Department of Treasury</u>				
Passed through Oklahoma Dept. of Education	LKTERYHRURN6			
Elementary and Secondary School Emergency Relief		21.027	COVID	291,068
Passed through Oklahoma Dept. of Commerce				
ARPA for Non-Profits Relief Program		21.027	COVID	75,000
Passed through City of Norman, Oklahoma				
Coronavirus State and Local Fiscal Recovery Funds		21.027	COVID	<u>215,000</u>
Total U. S. Department of Treasury				<u>581,068</u>
<u>U.S. Department of Agriculture</u>				
Pass through Regional Food Bank of Oklahoma	N/A			
Child and Adult Food Program		10.558		<u>3,605</u>
Total U. S. Department of Agriculture				<u>3,605</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ <u><u>1,628,178</u></u>
State Funding:				
<u>Oklahoma Department of Human Services</u>				
Parent's Assistance Program:				
Child Abuse Prevention (23-24)				\$ 45,294
Child Abuse Prevention (22-23)				41,790
Home Visitation Services (23-24)				81,665
Youth Mentoring Incentive Grant (23-24)				5,400
Youth Mentoring Incentive Grant (22-23)				<u>6,205</u>
Total Oklahoma Department of Human Services				<u>180,354</u>
<u>Oklahoma Department of Mental Health</u>				
Health & Fitness Grant (23-24)				4,639
Health & Fitness Grant (22-23)				<u>2,619</u>
Total Oklahoma Department of Mental Health				<u>7,258</u>
TOTAL EXPENDITURES OF STATE AWARDS				\$ <u><u>187,612</u></u>

* The accompanying notes are an integral part of the financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2023

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Center for Children & Families, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedules only present a selected portion of the operations of the Organization, they are not intended to and do not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2: CONTINGENT LIABILITIES

The organization participates in a number of federally assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act Amendments of 1996*, if applicable, in accordance with the required levels of Federal Financial Assistance. Audits of prior years have not resulted in any significant disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

NOTE 3: RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related Federal financial reports filed with the grantor agencies because of accruals made in the schedule which will be included in future reports filed with agencies.

NOTE 4: INDIRECT COSTS

Center for Children & Families, Inc. has elected to use the 10 percent de minimus indirect cost rate as allowed under the *Uniform Guidance*.

NOTE 5: SUBRECIPIENTS

Center for Children & Families, Inc. has no subrecipients.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2023

None reported.

CENTER FOR CHILDREN & FAMILIES, INC.
Norman, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2023

Section 1 – Summary of Auditor’s Results

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified not considered to be material weaknesses? ☐ Yes ☒ None Reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards:

Internal Control Over Major Programs:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified not considered to be material weakness(es)? ☐ Yes ☒ None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? ☐ Yes
☒ No

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

Identification of Major Programs:

CFDA #
21.027

PROGRAM TITLE
Coronavirus State and Local Fiscal Recovery Funds

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.