

From: [Lisa Roderick](#)
To: [BCC Opioid Abatement](#)
Cc: [Michael Wegman](#)
Subject: [EXTERNAL]Opioid Abatement Funding Application-LEAD, Incl
Date: Friday, September 13, 2024 1:31:00 PM
Attachments: [24-25 Escambia Opioid Funding Application.pdf](#)
[PastedGraphic-1.png](#)

WARNING! This email originated from an outside network. **DO NOT CLICK** links or attachments unless you recognize the sender and know the content is safe.

Good Afternoon,

Please see the attached application for L.E.A.D., Inc. Please feel free to contact me if you have any additional questions.

Thank you for your time and consideration.

Sincerely,
Lisa Roderick, M.Ed.
Director of Grants
L.E.A.D Inc.
1100 5th Ave S Unit 208
Naples, Florida 34102
(c) 850-815-



Required Attachments

- a) Documentation showing the applicant is located in and provides services Escambia County.
- b) Letter of Determination from the IRS confirming your organization's federally tax-exempt status.
- c) Copy of your organization's current W-9.
- d) Copy of your organization's 2021 or 2022 tax return (Form 990 or 990-EZ with supporting forms). You may submit a 2020 tax return along with explanation for late filing.
- e) Copy of your organization's most recent 2 years of financial statements, with audit if applicable.

11. Completeness Checklist

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

<u>Application Forms and Attachments</u>	<u>Page #</u>
<u>Project Name: LEADing the Way Against Substance Use Prevention</u>	
<u>Project Applicant: L.E.A.D. Inc.</u>	
Table of Contents (COMPLETENESS CHECKLIST)	1-2
1. Applicant Information	5
2. Project Information	5-6
3. Certification	6
4. Project Description	6
5. Quality of Service Questionnaire	7-8
6. Ability to Complete Activities Outline	12
7. Budget Narrative	30-34
8. Budget and Match Form	10
9. Project Outcomes	11
10. Required Attachments	
a. Documentation of Partnerships – MOUs, Letters of Commitment or Contracts demonstrating location and program services in Escambia County	
b. Applicants Annual Operating Budget	35-38

c. Proof of 501c3 Status	80
d. Current W-9	39
e. 2021 and 2022 Tax returns	52-79
f. Two most recent years' financial statements (audited, if applicable)	80-101

SECTION IV: Application Evaluation and Selection

Threshold Requirements

Applications will be reviewed by Escambia County staff to ensure the submission does NOT contain any fatal flaws, as listed below. If Escambia County determines the threshold requirements are not met, the project will be rejected, and the applicant agency notified in writing. If the applicant and application are determined eligible, then the application will proceed to the Application Review, Scoring and Conditional Selection Process.

Fatal Flaws

Applications that commit the following will be considered as having a fatal flaw, and will not be given consideration for funding:

- Applications received after the stated due date and time.
- Applications received from an agency not eligible to apply (is not a non-profit, local government and/or is listed on the Excluded Parties List, has not provided direct services for 24 months prior to application due date).
- The Application is not signed by the agency official designated to execute contracts.

Application Review, Scoring and Conditional Selection Process

Applications that meet threshold criteria will be forwarded to the Performance Evaluation and Ranking Committee for review, scoring and conditional selection. The Committee Members will meet to review and score each project application in accordance with the Ranking and Reallocation Policies.

Committee Members who have an interest in a submitted project application will recuse themselves from scoring. An interest includes being an employee, volunteer and/or board member of an applicant agency or other entity that is direct partner and/or would otherwise directly benefit of the proposed project.

Application Minimum Requirements:

	Category	Pass/Fail
1.	Services Escambia County.	
2.	Submitted the Letter of Determination from the IRS confirming your organization's federally tax-exempt status.	
3.	Submitted a copy of your organization's current W-9.	
4.	Submitted a copy of your organization's 2021 or 2022 tax return (Form 990 or 990-EZ with supporting forms). You may submit a 2020 tax return along with explanation for late filing.	
5.	Submitted a copy of your organization's most recent 2 years of financial statements, with audit if applicable.	
6.	Able to operate program on a Reimbursable Basis and submit required documentation to Escambia County.	
7.	Organization has Quarterly reporting capacity.	

8.	Program includes at least one of the "Priority" Core Strategies in Schedule A and/or one of the "approved uses" in Schedule B.	
----	--	--

Application Bonus Points

	Category	Total Points Possible	Score
1.	Partners with public or private organizations/agencies that provide similar services.	20	
2.	Other funding match provided.	20	
3.	Program is "Specific and Measurable".	20	
4.	Provides Free Services to Escambia County	20	
5.	Provides a Mobile Unit	20	
	TOTAL BONUS POINTS	100	

Notice of Conditional Selection Decision

Escambia County staff will provide written notice regarding the conditional selection decision to each applicant.

Post Award Requirements

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

SECTION V: Application Forms

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

1. Applicant Information

Organization Name: L.E.A.D., Inc.	Authorized Organization Representative Name/Title: Michael Wegman, Executive Vice President of Philanthropy
Address: 1100 5 th Ave S	Telephone: 609-259-2500
City, State/Zip: Naples, FL 34201	Organization Website: www.leadrugs.org
Contact Person Name/Title: Lisa Roderick	Unique Entity ID (SAM #): WJASA2CTFVQ3
Contract Person E-mail: lroderick@leadrugs.org	Federal Employer ID #: 48-2571572

2. Project Information

Project Name: L.E.A.D., Inc. Substance Use Prevention Training and Education	
Project Address (if different from organization address):	
This is a/an: <input checked="" type="checkbox"/> New Project or <input type="checkbox"/> Expanded Project	
Total Funding Requested for this Project: \$ <u>103,972.55</u>	
Number of Persons to be Served: <u>2,540</u>	
Project Type (check as many as applicable below):	
Medication Assisted Treatment	Education Program X
Prevention X	Recovery
Treatment (other than medication assisted) (specify model):	
Overdose Reversal Medication Distribution	Criminal Justice Training, Prevention, and Treatment
Other (please specify):	

Target Population (check as many as applicable below):	
<input type="checkbox"/> Chronically Homeless <input type="checkbox"/> Single Individuals <input type="checkbox"/> Victims of Domestic Violence <input type="checkbox"/> LGBTQI+ Individuals/Families/Youth <input type="checkbox"/> X Other: <u>Law Enforcement Officers/K-12 Students</u>	<input type="checkbox"/> Families <input type="checkbox"/> Unaccompanied Youth (ages 18-24) <input type="checkbox"/> Veterans <input type="checkbox"/> Individuals with Severe and Persistent Mental Illness
Target Service Location (check as many as applicable below):	
<input type="checkbox"/> City of Pensacola <input type="checkbox"/> Town of Century	<input type="checkbox"/> Unincorporated Escambia County <input type="checkbox"/> X All of Escambia County <input type="checkbox"/> Other: _____
Is this project using a mobile based treatment model? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

3. Certification

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

Authorized Organization Representative:

Signature: Nicholas DeMauro

Typed Name: Nicholas DeMauro

Title: CEO Date: 9/13/24

4. Project Description

Narrative response must include:

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

Limit response to 2,000 words.

The narrative is required and must be attached to the application in either Word or PDF format.

5. Quality of Service Questionnaire

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

1. Describe how the project aligns with Escambia County's Opioid Abatement Strategic Summary (Appendix 1). LEAD works with an evidence-based substance use prevention curriculum to train local law enforcement on the curriculum and how to use it in K-12 classrooms. The partnership LEAD has with the local law enforcement and the school districts makes the program an easy addition to the local schools in Escambia County.
2. Explain how your agency is actively participating in the Homeless Continuum of Care (CoC) and existing Behavioral Health systems in Escambia County, and how this project will integrate with those systems.
Not applicable.
3. Describe your procedure for assessing participant's needs and making client referrals to other service providers. Describe how you ensure that participants are connected to the services they request.
Not applicable.
4. Describe how the project will provide connections to permanent supportive solutions, include the extent to which this project will connect client to mainstream services (i.e. food stamps, SSI/SSDI, Medicare/Medicaid, physical health care, mental health care, substance abuse treatment, recovery support groups, public housing, childcare providers, etc.), and community-based supports (i.e. volunteer opportunities, faith-based organizations, civic groups, etc.) to ensure long term stability.
Not applicable.
5. Explain how your agency engages persons with lived experience (i.e. previously or currently homeless, previously or currently experiencing MH/SUD, etc.) and historically marginalized groups (i.e. black, indigenous, people of color, LGBTQ+ populations, etc.) in the design and evaluation of programs and services. Include the number of persons engaged and their role.
Not applicable.
6. Explain your agency's experience providing services to individuals and families who have substance use or co-occurring disorders, including federal, state, and/or local government grant experience and capacity of the organization to administer the project and oversee all compliance requirements.
LEAD is in all 50 states and servicing thousands of law enforcement officers (and in turn students) every year. LEAD has been receiving grants for more than 8 years now from federal, state and local agencies. The finance department at LEAD file all required fiscal reports timely and accurately. The program department completes all program reports timely and accurately. Having both departments work together makes the reporting requirements a seamless process to ensure that compliance is followed on all funding sources.
7. Describe how your agency has worked to remove traditional barriers (i.e. no income, no insurance, no transportation, etc.) to services for individuals and families who have substance use or co-occurring disorders.
Not applicable
8. Describe how your agency evaluates program success.
LEAD has monitors that evaluate their LEADers in the field. Additionally, there are program reports that are gathered and data analyzed from them to ensure the program is working correctly and that the LEADer is following the curriculum correctly for each grade level.
9. Describe how the agency will continue to provide quality services in the community in the case of reduced or loss of funding.
LEAD has other sources of funding to continue to provide the program to Escambia County in the even that there

Notice of Funding Availability (NOFA) for projects aligned with Escambia County's Opioid Abatement Strategy

is a funding shortfall.

6. Ability to Complete Activities Outline

The applicant shall provide an outline that documents their ability to complete the funded activities in the allotted timeframe. This outline shall include:

- Timelines of critical tasks to be accomplished for each proposed activity.
- Monthly spending plans and proposed drawn down schedules; and Reporting schedule for outcomes achieved.

The outline is required and must be attached to the application in either Word or PDF format

7. Budget Narrative

The applicant shall provide a budget narrative to describe the overall project budget and sources of match funds expected for the period of the grant. The budget narrative **must** include the following criteria:

- Identify sources of leveraged funds which are currently committed to the organization for this project (*commitment letters **MUST** be attached*).
- Description and justification of the proposed Personnel Costs, including Fringe Benefits.
- Description and justification of the proposed Other Program Operation Costs.
- Description and justification of the proposed Administrative Costs.
- Clearly identify the timeframes and methods for obligating grant funds, and how the agency plans to ensure funds are spent before the deadline.
- If the applicant plans to provide additional services, other than those eligible under the funding in this application, clearly denote the type of other services or programs and the funding sources.

A copy of the applicant's overall budget, including other services or programs and funding sources, general management and oversight budget, and overhead/indirect rates charged to grant sources must be attached following the Budget Narrative.

8. Budget Form

Complete each line as applicable to the proposed project.

Budget Template

Notice of Funding Availability

Complete ONLY BLUE fields. Do not edit grey fields.

Year 1 (Dates will be based on award date)		
Eligible Costs	Quantity AND Description (max 400 characters)	Annual Assistance Requested
Case Management		
Peer Support Staff		
Nursing Staff		
Peer Specialist Certifications		
Mobile Service Delivery Vehicles and Associated Costs (i.e. mileage, maintenance, etc.)		
Computers, Phones, and other equipment for program staff		
Program Related Supplies (i.e. harm reduction materials, PPE, medications)		
Marketing and Educational Materials	53-Grade 5 Instructor Materials and 30 workbooks per unit and 90-Grade 5 additional workbooks (30 per unit)	24,520.50
Other Expenses	2-Five day in -person Training Class	60,000.00
Other Expenses	1-Program Technical Assistance	10,000.00
Other Expenses		
Subtotal Requested		\$94,520.50 -
Admin Requested (max of 10%) (i.e. accounting costs, contract management costs, facility costs) Monitoring of the accounting and programming.		9,452.05

Total Amount Requested \$ 103,972.55 -

10. Project Outcomes

Applicants must provide anticipated outcomes for each of the following performance measures.

Performance Measure	Baseline Data <i>(must include source)</i>	Desired Outcome	Describe the project component(s) that will be used, and how the outcome will be achieved and monitored.
1. Reduced number of fatal overdoses.			
2. Reduced number of EMS overdose responses.			
3. Increase in substance use disorder treatment to reduce opioid overdoses.			
4. Increase in access to substance use disorder treatment programs.			
5. Increase access to substance use prevention programs.			
6. Increase in substance use disorder training, treatment, and prevention in the Criminal Justice Departments.	Currently, Escambia schools utilize health class for substance use prevention (per the district's website). This project would allow the law enforcement officers to utilize evidence-based curriculum for grades K-12. This would be a new program and 90% of officers trained will earn their certificate to teach the curriculum to students.	95% of officers trained will earn their certification.	Officers will attend training, where they will also get their school kits, and become certified to teach the program in Escambia County.
9. OTHER: _____			

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

[illegible]

PROJECT NARRATIVE

WHO WE ARE:

L.E.A.D., Inc. - Law Enforcement Against Drugs and Violence was established in 2014 as a 501(c)(3) and has quickly emerged as a National Leader in Drug & Violence Prevention Services. We currently have a presence in 50 states, with over 5000 law enforcement officers trained and growing. Our mission is to provide leadership, resources, and management to ensure law enforcement agencies have the means to partner with our educators, community leaders, and families. We succeed by providing proven and effective programs to deter youth and adults from drug use, drug related crimes, bullying and violence. We are committed to reinforcing the mutual respect, goodwill and relations between law enforcement and their communities.

OBJECTIVE:

L.E.A.D.'S objective is to provide training, management, oversight, and evaluation of evidence-based, age-appropriate anti-drug/anti-violence curriculum and education to students K-12. This is accomplished through collaborations with local law enforcement, education systems and communities. L.E.A.D. provides law enforcement and schools nationwide with the training needed to deliver evidence-based K-12 anti-drug & violence education. We have partnered with the Mendez Foundation to deliver their "Too Good" Curricula which provides an evidence-based, K-12, tested and proven effective, anti-drug/anti-violence curriculum delivered by law enforcement and educators. Our programs are delivered once a week over a 10-week period and include interactive and hands-on activities designed for skills building and application.

PROJECT OVERVIEW:

L.E.A.D. aims to use our expertise in drug and violence prevention to support Escambia County in achieving its drug prevention initiatives in the County's schools, grade K-12. This partnership will provide Escambia County with student programs focused on improved academic and social awareness. By collaborating with local law enforcement, L.E.A.D. aims to enhance the educational experience of Escambia County students and ensure their academic success and overall well-being. L.E.A.D. will offer training and an implementation strategy toward the goal of high-quality programs that support development, including academic skills, social skills, and positive behavioral strategies. This will empower students to reach their full potential, improve their educational outcomes, and positively contribute to their communities. In Phase One, L.E.A.D. will deliver Escambia County based law enforcement and educators the training, education, curriculum, and oversight needed to deliver an evidence-based, age appropriate, anti-drug education to Escambia County schools. Phase Two (optional) aims to provide program services which includes evidence-based evaluations, program monitoring, and technical assistance.

ORGANIZATIONAL STRUCTURE

L.E.A.D., Inc. - Law Enforcement Against Drugs and Violence was established in 2014 as a 501(c)(3) and has quickly emerged as a National Leader in Drug and Violence Prevention Services! We are currently serving all 50 states with (5,000) certified instructors, and (500,000+) students in over (2,500) school systems across the country and growing.

L.E.A.D. is the only evidence-based program with over 20 curricula available that works with both law enforcement and school districts to provide K-12 prevention programs that are

monitored & evaluated by a team of nationally recognized prevention specialist. L.E.A.D. also offers a charitable operation to support local programs and an annual training conference that addresses current issues faced by law enforcement and school districts.

L.E.A.D. has a prestigious organizational structure with a national headquarters located in Allentown, NJ and our development office located in Naples, Florida. We have a core staff of (30+) and a Board of Directors which consists of (15) professionals from the business sector. At the helm is our CEO & Exec. Director, Nicholas R. DeMauro. Mr. DeMauro was one of the first school-based law enforcement educators in NJ, he founded the largest Statewide Drug & Violence Prevent Organization in the US and served (2) national nonprofit school-based organizations. He is adept at building a strong management team internally and making strong collaborations externally that benefit those we serve.

L.E.A.D. also has (6) Advisory Boards that specialize in academics, science, law enforcement, instructors, corporate, and government. Together they have (90) active members who are national leaders in their respective fields. The various boards include the past president and the current president of the International Association of Chiefs of Police (IACP), as well as internationally recognized business, financial, and prevention experts who volunteer to serve our local communities.

FINANCIAL STABILITY

L.E.A.D., Inc. - Law Enforcement Against Drugs and Violence was established in 2014 as a 501(c)(3). As a non-profit L.E.A.D. has multiple streams of revenue from fundraising and development. L.E.A.D. has sufficient funds to cover expenses, generate revenue, and manage debt. Related policies and procedures play a crucial role in L.E.A.D.'s financial strength. These

policies and procedures encompass various aspects, such as budgeting, financial reporting, internal controls, risk management, and compliance with applicable financial regulations and standards.

L.E.A.D. uses third party financial audits to ensure its annual financial systems are operating properly.

PERSONNEL & ACHIEVEMENT

We are currently serving 50 states, with over 5000 law enforcement officers trained and growing. Our mission is to provide leadership, resources, and management to ensure law enforcement agencies have the means to partner with our educators, community leaders, and families. We succeed by providing proven and effective programs to deter youth and adults from drug use, drug related crimes, bullying and violence. We are committed to reinforcing the mutual respect, goodwill and relations between law enforcement and their communities.

Our objective is to provide training, management, oversight, and evaluation of evidence based, age-appropriate anti-drug/anti-violence curriculum and education to students K-12. This is accomplished through collaborations with local law enforcement, education systems and communities.

L.E.A.D. provides law enforcement and schools nationwide with the training needed to deliver evidence-based K-12 anti-drug & violence education. We have partnered with the Mendez Foundation to deliver their Too Good Curricula which provides an evidence-based, K-12, tested and proven effective, anti-drug/anti-violence curriculum delivered by law enforcement and educators. Our programs are delivered once a week over a 10-week period and include interactive and hands-on activities designed for skills building and application.

The Too Good Curricula is included on the following registries:

- National Registry of Evidence-Based Programs and Practices (NREPP)
- Substance Abuse and Mental Health Administration (SAMHSA)
- Institute of Education Services (IES) What Works Clearinghouse

The Too Good Curricula aligns academically to the following:

- National (CDC) and State (DOE) Health Education Standards
- American School Counselors Standards for Students-Competencies and Indicators

Each evidence-based L.E.A.D. authorized curriculum includes age-appropriate, tested, and proven effective information on opioids, prescription, and OTC drugs.

L.E.A.D. offers over (20) evidence-based anti-drug & violence and life skills curricula that are each individualized to ensure that school districts can decide which curricula at which grade level is the most appropriate for their community. The curricula were developed by full-time prevention specialists who continually update and revise the curriculum with international standards to maintain its evidence-based status.

Our collaborations include but are not limited to the following:

National Association of School Resource Officers (NASRO)

NASRO provides the highest quality training to school-based law enforcement officers to promote safer environments for children and the schools they attend. NASRO serves school-based law enforcement officers, school administrators, and security and safety professionals working as partners to protect all students. As part of our strategic alliance, L.E.A.D. will certify

over four thousand (4,000+) NASRO officers around the United States with L.E.A.D.'s evidence-based K-12 curriculums utilizing law enforcement and the Mendez Foundation's "Too Good for Drugs and Violence" family curricula. L.E.A.D. will also support and train School Resource Officers during the Annual NASRO Conferences.

Safer Schools Together

L.E.A.D., Inc. is expanding our services to make communities even safer with our new National Partner, Safer Schools Together (SST). They have a proven record of helping schools throughout North America in Violence & Bullying Behavior Prevention and Intervention Strategies. SST uses best practices to show you how to collect data and "connect the dots" to prevent needless tragedy and violence.

PERFORMANCE

Currently in Florida, we are delivering L.E.A.D.'s anti-drug/anti-violence prevention and life skills education to 20,000+ (K-12) students in 180 schools/sites throughout the state.

We are currently serving all 50 states with (5,000) certified instructors, and (500,000+) students in over (2,500) school systems across the country and growing.

L.E.A.D. offers programs and services to all those in need without discrimination of any kind. TGFD&V program implementation is a national model that delivers local results. Our vision is to provide training, management, oversight, and evaluation of evidence based, age-appropriate anti-drug/anti-violence curriculum and education to students K-12. This is accomplished through collaborations with local law enforcement, education systems, communities, and local/state governments.

PLAN

Escambia County has seen drug related deaths increase from 92 deaths in 2020 to 202 deaths as of December 2023.

According to Escambia County's EMS Chief, "If you're not familiar, we're being compared to Huntington, West Virginia," Torsell said. "Huntington, West Virginia, was the No. 1 place with drug overdoses for many, many years" (Pensacola News Journal, 2021). According to the Florida Attorney General's webpage, "Escambia County Sheriff Chip Simmons said, "The opioid epidemic has hit every community in our country. We have been working tirelessly to create a plan of attack to address this deadly substance head-on. We look to reduce and disrupt the illicit supply chain while working with public health to provide services to those vulnerable to opioid effects" (myfloridalegal.com). Further data shows, "Escambia EMS ran 10,529 opiate overdose calls from 2021 to 2023, far more than neighboring counties" (Health News Florida, 2024). Data from the Florida Department of Children and Families website shows, Escambia County went from 86 overdose deaths to 235 overdose deaths between the years of 2018-2021. This is a 173.26% increase in overdose deaths in just four years.

L.E.A.D. is a proven effective means of successful evidence-based programming. LEAD provides:

1- Community Awareness and education. We partner with local law enforcement agencies and schools. The success of the program is tracked by our advertising agency Zito partners. All successful initiatives are broadly disseminated throughout the community through press releases and social media initiatives.

2. Data Driven, evidence-based education. Our scientific advisory board assures there is pre-and post-testing toward the efficacy and results-based evidence that the program is effective.

3. Training for First Responders: Law Enforcement (in cooperation with educators). Law Enforcement are one of the key “first responders” to any drug-related incident in the community. L.E.A.D. programming allows a child’s first interaction with law enforcement to be a positive one. These lessons are proven to have an impact on children’s behaviors. This also allows for “social, emotional learning in schools” as cited by a stakeholder.

L.E.A.D., in cooperation with the Mendez Foundation, provides an evidence-based program for every grade, K-12, As well, the program is correlated to student prevention guidelines outlined by the American School Counselors' Association's "Mindset and Behaviors for Student Success" curricula.

TARGETS & OUTCOMES

L.E.A.D IS AN EVIDENCE-BASED PREVENTION PROGRAM FOR STUDENTS K-12.

GOALS: Our evidence-based goals are achieved through our "Too Good" logic model.

- Target Group

The target group of "Too Good" consists of all students grades K-12. Perception of the risk and harm of drug use and disapproval of drug use decreases during these years, while intentions to use and/or the use of alcohol, tobacco, and other drugs (ATOD) increases. The Mendez Foundation developed Too Good for Drugs (TGFD), a universal, drug prevention education program, to address these issues with the target population. The target group will receive 10

hours of direct instruction in the TGFD curriculum. Additional resources and infusion activities are included.

Many risk factors of drug use are related to the family and school. The target group will receive indirect instruction and influence through the family and school domains. Families will receive an interactive homework assignment to that end. It is recommended that instructors, counselors, and administrators participate in at least 10 hours of Too Good: Staff Development training.

- Program Goals

The goal of TGFD is to mitigate risk factors and build protective factors related to drug use in order to promote healthy lifestyles and prevent ATOD use. The program is designed to provide students with the skills, knowledge, and attitudes they need for positive development to keep them from initiating in drug use and to keep the school community drug free. It addresses the following risk factors and protective factors:

Social competency (skills)

Personal Efficacy

Attitudes toward ATOD use

Perceived norms regarding ATOD use

Perception of harm/risk regarding ATOD use

Intended use of ATOD

Attachment to the school instructor

- Strategies

Too Good is a multi-faceted, interactive, social influence intervention using an education strategy. Delivered by trained instructors, the program consists of a curriculum for students with seven to ten 30–45-minute lessons per grade level of direct instruction in grades K-5 and ten 50-minute lessons per grade level in grades 6-9/10.

The TGFD curriculum for students develops personal and interpersonal skills to resist internal and external pressures to use drugs.

Parents exposed to this intervention will be more likely to reinforce prevention skills and non-use norms, support and participate in school-related activities, and communicate clear standards regarding drug use and violence.

Too Good: Staff Development increases the likelihood of student bonding with the school by creating a caring and supportive climate and culture with opportunities for participation and recognition for involvement and appropriate behavior.

- Short-Term Outcomes

Students completing TGFD show improved social, emotional competency, and resistance skills.

More students perceive drug use as wrong, risky, or harmful; fewer see it as acceptable/cool.

More students report that drug use is not the norm and not a positive behavior.

More students report a higher perception of harm/risk regarding drug use.

More students report a greater sense of self-efficacy.

More students report feeling connected with the school instructor.

- Long-Term Outcomes

Following program implementation, 10% more students report that as a result of exposure to TGFD, they intend to abstain from/reduce use of alcohol, tobacco, and marijuana. In schools that have the ability to measure these behaviors, TGFD leads to fewer incidents of ATOD use.

IMPLEMENTATION

Discovery Meeting:

Meet with local law enforcement agencies and educators.

1. L.E.A.D.'s Executive staff and Regional Directors will meet with local law enforcement agencies to review implementation strategies, training, training schedules, and evidence-based curriculum.
2. Budget planning: Gather all relevant information regarding the resources and expenses required for implementation. This will include the cost of training, materials, equipment, personnel, equipment, technology, and any other necessary resources.
3. Target deliverables: Define the specific outcomes and goals that need to be achieved through implementation plan.
4. Set timelines: Establishing clear timelines for effective planning and execution. This involves determining the start and end dates of various activities and milestones within the implementation strategy.

TRAINING:

1. Identify training needs: Identify training locations, class sizes, material needs.
2. Class Registration: LEAD will set up training, locations, schedules, and material orders.

3. Setup Two Day Trainings Two-Day K-12 TGFD/TGFV Instructor Training: For certified School Resource Officers or officers already teaching a School-Based Prevention Program and all educators who are collaborating with their local law enforcement agency to implement L.E.A.D. Successful completion certifies the officer/educator as a L.E.A.D. Instructor in the K-12 Too Good for Drugs and K-12 Too Good for Violence-Social Perspectives Curricula.

4. Setup Five Day Training Five-Day New Instructor K-12 Training: Open to any officer who has not been trained in any drug and violence prevention program curricula. Successful completion certifies the officer as a L.E.A.D. Instructor in the K-12 Too Good for Drugs and the K-12 Too Good for Violence-Social Perspectives Curricula.

5. LEAD Master trainers will begin training local law enforcement, teachers, and school resource officers in the “Too Good for” programs.

IMPLEMENTATION

Programs Meeting:

1-Define objectives: LEAD’s program team will define the correct course of actions to align with law enforcement and local school district goals.

2-Define course programs: Work with law enforcement and local school districts to make informed decisions on curriculum choices.

3-Define course materials: Work with law enforcement and local school districts to define curriculum needs for the students and instructors.

4-Define classes: Work with law enforcement and local school districts to choose the best implementation schedule.

5-Instructor class schedules: Work with law enforcement and local school districts to layout the class schedules and assign available instructors.

6-Curricula orders: LEAD will train law enforcement and local school districts on a custom ordering portal for materials.

7-Pre-Launch Instructor Meeting: LEAD staff will meet with law enforcement and local school districts to layout implementation plans.

8-Pre-Launch Meeting: -LEAD staff will meet with law enforcement and local school districts to layout implementation plans. -Final decisions made prior to in school implementation.

9-Launch in schools!

ACCOUNTABILITY TO IMPACT

Program Services:

- 1- Evidence-based evaluation: LEADs prevention specialists continually update and revise the delivery model and evaluate the program's effectiveness to remain current with the latest prevention science and research as well as education trends and priorities. Pre-testing: LEAD will assist instructors in delivering a pre-test of students' knowledge on topics of drugs and violence. Testing will be gathered, graded, and reviewed by LEAD scientific advisory board members. Post-testing: LEAD will assist instructors in delivering a Post-test of students' knowledge on topics of drugs and violence. Testing will be gathered, graded, and reviewed by LEAD scientific advisory board members.
- 2- Program Monitoring Individual instructor monitoring (REMOTELY): LEAD staff will use its custom evaluation criteria to monitor the instructor's curriculum delivery. LEAD staff will create

evaluation tools that will be used to collect instructor data. LEAD staff will determine and establish a monitoring schedule and frequency. LEAD staff will compile monitoring data to evaluate and assist LEAD Master trainers with data and update needed to deliver curriculum.

3-Technical Assistance L.E.A.D.'s team of nationally experienced prevention professionals will provide support and guidance throughout the entire program delivery process. Implementation: Our team provide expertise, resources, and support to ensure smooth execution Maintenance: Ongoing support and maintenance to address any challenges or issues that may arise. Annual Program Evaluation: Annual evaluation of the program to assess its effectiveness, identify areas for improvement, and evaluate goals and objectives. Materials: Review program materials and orders with staff, instructors, and law enforcement. L.E.A.D.'s team aims to provide comprehensive support and prevention advisory services throughout the program delivery process.

EFFICACY

L.E.A.D. provides law enforcement, schools, and after school programs throughout Florida with the training needed to deliver evidence-based K-12 anti-drug & violence education. We have partnered with the Mendez Foundation to deliver their Too Good Curricula which provides an evidence-based, K-12, tested and proven effective, anti-drug/anti-violence curriculum delivered by law enforcement and educators. Our programs are delivered once a week over a 10-week period and include interactive and hands-on activities designed for skills building and application. This program is designed to improve student behavior, and minimize drug misuse and youth violence, gang membership, and aggression. The OJJDP Model Program Guide rated this program as "Promising" and noted there were also statistically significant positive effects on risk and protective factors related to violence prevention, alcohol, tobacco, and drug use for

students in grades 9-12. The TGFD&V program has evidence indicating they achieve their intended outcomes. What Works Clearinghouse: U.S. Department of Education, Institute of Education Science declared the “Too Good” curricula as having a positive effect on behavior, knowledge, attitudes, and values and the Substance Abuse & Mental Health Services Administration (SAMHSA) declared the “Too Good” curricula a model curriculum. Our curricula align academically with State Health Standards and Performance Indicators, the National Health Education Standards (CDC), and the American School Counselors Standards for Students-Competencies and Indicators. Character education and asset development are at the core of our curricula, providing students with the skills, knowledge, and attitudes they need for positive social development and supportive relationships. The curricula promote positive, pro-social attitudes, and behaviors while fostering health relationships, and resistance to substance abuse, conflict, and to negative peer pressure and influence. The curricula mitigate risk factors and promotes resiliency through the development of these skills and traits.

In the state of Florida, we are currently delivering L.E.A.D.’s anti-drug/anti-violence prevention and life skills education to (K-12) students throughout the state. Although Law Enforcement Officers and School Resource Officers are trained throughout the state and school-systems are implementing the TGFD and TGFV Programs, there is still more work to be done. The Centers for Disease Control and Prevention (CDC) and the Office of the Surgeon General report that the majority of adults who have substance use disorders started using in their teen and young adult years. The average age for first-time use of various substances (e.g., alcohol, tobacco) ranges from 13-15 years old. According to the National Center for Drug Abuse Statistic (NCDAS) 2023, Florida Teenagers are (94.5%) more likely to have used drugs in the last month than the average American teen. Between the ages of (12- 17) 114,000 teenagers or (7.87%) reported using drugs

in the last month and (9.05%) reported using alcohol in the last month. Other drugs reported being used in the last year were (12.01%) reported using marijuana; (2.35%) reported misusing pain relievers; (0.35%) reported using cocaine, and (0.14%) report using methamphetamines. In the same (12-17) age group (3.11%) of the teenagers met the criteria for Illicit Drug Use Disorder (IDUD) and (1.24%) met the criteria for Alcohol Use Disorder (AUD) in the last year.

OUTCOME STUDIES: Impact of Drug Prevention

https://cdn.shopify.com/s/files/1/2015/4727/files/TGFD_Middle_Study_2013_March_FULL.pdf?11417683230398401779

FUNDING PRIORITY

In the Escambia County Opioid Abatement Plan (Version 12/01/2021), Section G. Prevent Misuse of Opioids, 6., 7., Escambia County states it is seeking to develop and support Prevention programs; 8. Fund evidence-based prevention programs in schools or evidence-informed school and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and student associations, and others.

We believe we would serve as the perfect partner for the prevention component of the Escambia County Opioid Abatement Plan.

L.E.A.D. aims to use our expertise in drug prevention to support Escambia County in achieving its drug prevention initiatives in the County's schools, grade K-12. This partnership will provide Escambia County with Evidence-based student programs focused on improved academic and social awareness. By collaborating with local law enforcement, L.E.A.D. aims to enhance the educational experience of Escambia County students and ensure their academic success and overall well-being. L.E.A.D. will offer training and an implementation strategy toward the goal

of high-quality programs that support development, including academic skills, social skills, and positive behavioral strategies. This will empower students to reach their full potential, improve their educational outcomes, and positively contribute to their communities.

CO-FUNDING

LEAD will work with local law enforcement, education systems, communities, and local/state governments to identify funding needs and sources to continue to provide Evidence-based Drug Prevention education to students K-12 in Florida. L.E.A.D. has a national fundraising program that allows us to subsidize our program costs to communities in need.

COLLABORATION

Our program is comprehensive and collaborative in that it engages multiple layers of community involvement ranging from local law enforcement officers to educators, parents, municipal leaders, local community organizations and nonprofits. L.E.A.D. recognizes the need and benefits of local and community engagement to the success of its programs.

Funding will be used collaboratively to provide Evidence-based curricula to schools, Evidence-based instructor kits and training to law enforcement, school resource officers and educators in Escambia County.

Budget Narrative

Technical Assistance

LEAD's technical assistance cost covers the full scope of "Discovery Meetings" & "Implementation Strategy". These scopes of work will be handled by the following LEAD staff: Regional Director, Programs Vice President, Master Trainer, LEADer, Programs Administrator.

\$10,000

Instructor Kits:

Evidence-based "Too Good for Drugs" curriculum instructor kits: K-8.

Prices subject to change according to implementation strategy One (1) "Too Good for Drugs" curriculum instructor kit per trainee.

Student Workbooks:

Student workbook requirements are dependent on the implementation strategy that LEAD will develop with local law enforcement and educators. Student workbooks are sold in packs of 30. Each student requires their own workbook. Pricing as follows: Workbooks (30 count, English) Grades 4-12 \$60.45 Workbooks (5ct, Spanish) All grades \$16.45

Training

One (1) trained officer per school in Escambia County. Budget estimate is 45 Elementary schools in Escambia County. Two (2) 5-day trainings - Max 25 trainees per 5-day training. 5-Day training cost: \$30,000 per training. Cost includes: 5-day training on site with 1 LEAD Master Trainer & 1 LEADer (LEADer's are trained law enforcement/school resource officer/educator

who have been teaching the Too Good for Drugs program in schools.) Fee covers all travel expenses for LEAD staff.

Training

One (1) trained officer per school in Escambia County. Budget estimate is 45 Elementary schools in Escambia County. Two (2) 5-day trainings - Max 25 trainees per 5-day training. 5-Day training cost: \$30,000 per training. Cost includes: 5-day training on site with 1 LEAD Master Trainer & 1 LEADer (LEADer's are trained law enforcement/school resource officer/educator who have been teaching the Too Good for Drugs program in schools.) Fee covers all travel expenses for LEAD staff.

Travel

LEAD Programs Vice President travel - \$2,500 per week. For onsite needs of local law enforcement or school systems to facilitate program implementations. *As needed service, not a budget requirement

L.E.A.D. Program Delivery Cost per Student

TRAINING

Five-Day in-person Training Class 2 @ \$60,000.00

PROGRAM KITS

Grade 5 (Instructor material and 30 Workbooks per unit) \$360.00 each need 45 units =
\$16,200.00

STUDENT WORKBOOKS

Grade 5 (30 Workbooks per unit) \$60.45 each need 155 units = \$9,369.75

PROGRAM MANAGEMENT 9,4520.05

PROGRAM TOTAL \$ 103,972.55

COST PER STUDENT \$20

COMPLIANCE

L.E.A.D.'s scientific advisory board has developed a methodology that builds characteristics into the post-test that confirm the attribution of outcomes & specifically links these outcomes to the impact of the class, not to other environmental forces. This pre-post design is not intended as a separate validation of the efficacy of LEAD programs. Instead, this design has institutionalized a system that maintains a consistent impact of excellence in training outcomes despite that the data comes from different venues & instructors. Our results across the nation are a consistent pattern of all students acquiring evidence-based knowledge about violence prevention & apply the personal, & interpersonal skills to support a healthy active lifestyle consistent with the current theories of violence prevention. Our program implementation model also confirms the role of law enforcement officers and educators in delivering the curricula. Our scientific advisory board reviews all pre/ post test results.

L.E.A.D. takes data collection seriously and has an effective data collection, tracking, and reporting process in place. We realize the importance of accurate data collection and our staff works closely with our collaborating evaluator. L.E.A.D. has developed a system that tracks and evaluates data on (3) different levels.

These levels are as follows:

- Trainers – each training class for future instructors of our curricula is evaluated by these instructors through a post class assessment to ensure that our Trainers are performing effectively. Instructor demographics are also recorded and tracked. The same would be true of our (1) day in-service training for recertification.
- Instructors – both new and seasoned instructors are monitored in the classroom by our team of experienced, master trainers to ensure the instructors are maintaining the fidelity of our model correctly to students. Our VP of Certification & Standards Monitoring in conjunction with our L.E.A.D. Monitor will be responsible for the oversight of our master trainers and the logistics of scheduling instructor monitoring sessions.
- Program – each class of students are given pre and post class surveys to measure individualized learning of skills and values. Student demographics are also recorded and analyzed.

This three-tiered method of evaluation enables us to assess the accuracy and performance of our Trainers and instructors and the quality of our programs. With this knowledge, we can then communicate their value to others and demonstrate what part of the program was most impactful to our students learning the curricula. Our data collection methods allow us to measure individual-level data on trainers, instructors, and programming so we can share this information with our collaborators. Data is tracked through a formal data collection system that utilizes scantrons, a database, and reporting spreadsheets.

REPORTING & MONITORING

ANNUAL PROGRAM EVALUATION

Evaluate current needs:

-LEAD staff will meet with Escambia staff after successful completion of 10-week periods of program delivery to review current needs to close out programs.

-Evaluate future goals:

LEAD staff will meet with Escambia staff after successful completion of 10-week periods of program delivery to review and evaluate HISD's goals for future program delivery.

-Develop next steps:

LEAD staff will meet with Escambia staff and instructors to evaluate and develop the plans to implement new programs.

INSTRUCTOR MONITORING

Individual instructor monitoring (REMOTELY):

-LEAD staff will use its custom evaluation criteria to monitor the instructor's curriculum delivery.

-LEAD staff will create evaluation tools that will be used to collect instructor data.

-LEAD staff will determine and establish a monitoring schedule and frequency.

-LEAD staff will compile monitoring data to evaluate and assist LEAD Master trainers with data and update needed to deliver curriculum.

L.E.A.D. Inc.

2024 Budget Overview

January - December 2024

	TOTAL
Revenue	
Conference Income (Annual)	
Conference - Hotel	56,400
Conference - Registration	22,800
Conference - Sponsorship	36,000
Conference - Vendor/Booth	4,800
Total Conference Income (Annual)	120,000
Direct Mail Income	
Direct Mail	10,000
Total Direct Mail Income	10,000
Donations	
General Donations	
Corporate Donations	10,200
Florida Alliance of the Boys & Girls Club	200,000
Foundation Donations	20,400
Individual Donations	35,000
Total General Donations	265,600
Recycling Donations	3,500
American Recycling Technologies	66,000
Texima LLC	75,000
Turnkey Enterprises LLC	49,200
Total Recycling Donations	193,700
Royalties	
Royalties - JCM	81,000
Royalties - Proform	20,000
Total Royalties	101,000
Store Front (Net)	
Store Front Income	33,306,000
Store FrontExpense - 1Tri Universal	-24,974,371
Store FrontExpense - 2Pedestrian Marketing	-3,288,802
Store FrontExpense - 3Start Up Expense	-54,000
Store FrontExpense - 4Bank Merchant Fees	-417,960
Total Store Front (Net)	4,570,867
Telemarketing Support (Net)	
Front Line Income	247,747
Front Line-1Expense	-199,462
Front Line-2Bank Merchant Fees	-1,500
Public Safety Outreach Income	237,085
Public Safety Outreach-1Expense	-176,240
Public Safety Outreach-2Bank Merchant Fees	-2,100
Total Telemarketing Support (Net)	105,530
Total Donations	5,236,697
Grant Income	

L.E.A.D. Inc.

2024 Budget Overview

January - December 2024

	TOTAL
Corporate Grants	
Orr-Smith Grant	40,000
Toulmin Grant - DTA	25,000
Total Corporate Grants	65,000
Government Grants	
NJ DOE Grant	375,000
TN Byrne Grant	131,040
Total Government Grants	506,040
Other - Restricted Grants	250,000
Total Grant Income	821,040
Investment Income	175,000
LEADFEST Events Income (Net)	
Carnivals & Fairs	1,200,000
Carnivals & Fairs Expenses	-700,000
Total Carnivals & Fairs	500,000
Total LEADFEST Events Income (Net)	500,000
NJ Summit Revenue	75,000
Program Revenue	
Educational Materials	195,000
Shipping Revenue	19,500
Training Income-Program	96,000
Training-Digital Threat Assessment (DTA)	50,000
Total Program Revenue	360,500
Total Revenue	\$7,298,237
GROSS PROFIT	\$7,298,237
Expenditures	
Bin Expense	
License & Permit Expense	1,400
Total Bin Expense	1,400
Conference Expense (Annual)	300,000
Facility - NJ	
Equipment Rental - NJ	12,000
Janitorial / Cleaning Services	5,200
Maintenance	1,200
Phone	6,600
Rent Expense	69,000
Utilities	7,500
Total Facility - NJ	101,500
Facility -FL	
Equipment Rental - FL	5,160
Rent Expense	74,550
Utilities	9,800

L.E.A.D. Inc.

2024 Budget Overview

January - December 2024

	TOTAL
Total Facility -FL	89,510
Grant - NJDOE	
Conferences - Grant	9,000
In-Service Workshops - Grant	14,000
Non Employee Consulting -Training	36,750
Office Supplies - Grant	3,945
Payroll Tax - Grant	7,404
Postage - Grant	4,959
Printing - Grant	8,372
Professional Fees - Grant	20,004
Program Supplies - Grant	5,410
Salaries - NJDOE Grant	121,716
Travel - Grant	3,354
Website - Grant	1,860
Workbooks & Kits - Grant	148,810
Total Grant - NJDOE	385,584
Grant - Robert Orr Grant	
Robert Orr Grant - Expenses	40,000
Total Grant - Robert Orr Grant	40,000
Grant - Tennessee Byrne Grant	
TN Byrne Grant - Materials	120,456
Total Grant - Tennessee Byrne Grant	120,456
Grant - Toulmin Foundation Grant	
Toulmin Grant - Training - DTA	45,000
Toulmin Grant Prof Fees - DTA (SST)	6,000
Total Grant - Toulmin Foundation Grant	51,000
NJ Summit Expenses	40,000
Office Expenses	
Bank Charges	36,000
Bank Charges - Merchant Fees	24,000
Computer/Software/Internet	15,600
License Fee & Dues Expense	2,400
Office Supplies	6,000
Postage	36,000
Subscriptions	4,200
Website	18,000
Total Office Expenses	142,200
Partnerships	80,000
Personnel Costs	
Insurance - Workers Comp	21,600
Insurance - Health/Dental/Vision/Life	84,000
Non Employee Con-Non Grant	125,000
Payroll Processing Fees	8,100

L.E.A.D. Inc.

2024 Budget Overview

January - December 2024

	TOTAL
Payroll Tax	234,799
Personnel - Recruitment	6,000
Salaries	
Salaries - Non Grant	2,693,822
Total Salaries	2,693,822
Total Personnel Costs	3,173,321
Program Expense	
Advertising Expense	63,500
Conference/Workshop	383,370
Evaluations (Non-Employee)	290,000
Insurance - Liability	57,000
Marketing	110,615
Meetings	164,500
Professional Fees	
Other Services - Direct Mail	75,000
Prof Fees - Accounting	25,000
Prof Fees - Charity Compliance	24,000
Prof Fees - DEA / CZAR - Washington DC	42,000
Prof Fees - Grants	10,000
Prof Fees - Legal	50,000
Prof Fees - Public Relations Firm	150,000
Prof Fees - Sales Force-CRM	25,000
Total Professional Fees	401,000
Program Promotion-Recycling Bin Credits	86,400
Program Services	6,000
Program Supplies	18,000
Program Workbooks & Kits	150,000
Training - Programs	250,000
Travel	77,500
Total Program Expense	2,057,885
Small Equipment	10,800
Staff Training	121,460
Vehicle Expenses	
Repairs & Maintenance Vehicles	5,400
Total Vehicle Expenses	5,400
Total Expenditures	\$6,720,516
NET OPERATING REVENUE	\$577,721
NET REVENUE	\$577,721

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. L.E.A.D. Inc.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ► 501 (c)(3)	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	5 Address (number, street, and apt. or suite no.) See instructions. 5 South Main Street	Requester's name and address (optional)
	6 City, state, and ZIP code Allentown, New Jersey 08501	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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


Social security number								
			-					
or								
Employer identification number								
4	7		-	2	4	7	1	5 7 2

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ► 	Date ► Jun 22, 2018
-----------	--	----------------------------

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

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

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.**2022****Open to Public Inspection**Department of the Treasury
Internal Revenue Service**A** For the 2022 calendar year, or tax year beginning , 2022, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C L.E.A.D. INC. 5 SOUTH MAIN STREET ALLENTOWN, NJ 08501		D Employer identification number 47-2471572
			E Telephone number 609-259-2500
		F Name and address of principal officer: NICHOLAS DeMAURO Same As C Above	G Gross receipts \$ 32,976,438.
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(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.	
J Website: WWW.LEADRUGS.ORG		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2015	M State of legal domicile: NJ

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	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	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	40
	6 Total number of volunteers (estimate if necessary)	6	1,500
Revenue	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.
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	14,158,731.	30,790,934.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	227,456.	398,216.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,208.	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	397,183.	464,025.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	14,783,370.	31,658,383.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	856,608.
16a Professional fundraising fees (Part IX, column (A), line 11e)		293,469.	258,821.
b Total fundraising expenses (Part IX, column (D), line 25)		7,873,730.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		12,618,864.	27,320,998.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		13,768,941.	29,208,369.
19 Revenue less expenses. Subtract line 18 from line 12		1,014,429.	2,450,014.
Net Assets or Fund Balances		20 Total assets (Part X, line 16)	Beginning of Current Year
	21 Total liabilities (Part X, line 26)	1,483,859.	4,214,501.
	22 Net assets or fund balances. Subtract line 21 from line 20	454,962.	735,590.
		1,028,897.	3,478,911.

Part II Signature Block

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

Sign Here	Signature of officer NICHOLAS DEMAURO		Date CEO/EXEC DIRECTOR	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name William R. Oster, CPA	Preparer's signature William R. Oster, CPA	Date	Check <input checked="" type="checkbox"/> if se f-employed
	Firm's name Kudisch, Oster & Company, LLC	Firm's EIN 814412823		PTIN P00179043
	Firm's address 129 Grove Street Montclair, NJ 07042	Phone no. 973-338-7032		

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 09/01/22

Form 990 (2022)

Part III Statement of Program Service Accomplishments

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

☒**1** Briefly describe the organization's mission:

See Schedule O

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 21,087,102. including grants of \$) (Revenue \$)

LEAD PROVIDES CURRICULA AND INITIATIVES TO OVER 800 COMMUNITIES THROUGH FACE-TO-FACE INTERACTIVE PROGRAMS 'ON THE STREET' AND 'IN THE CLASSROOMS'. OUR IN THE CLASSROOM PROGRAM PROVIDES TO STUDENTS IN GRADES K-12 THROUGH LOCAL LAW ENFORCEMENT, PREVENTION SPECIALTISTS AND EDUCATORS TO THE STUDENTS REGARDING SUBSTANCE ABUSE, VIOLENCE AND BULLYING. THIS IS ACCOMPLISHED THROUGH THE COMMITMENT AND EFFORTS OF LAW ENFORCEMENT AGENCIES IN LOCAL COMMUNITIES, SUPPORTIVE OF SCHOOL ADMINISTRATIONS AND THE GENERAL PUBLIC. THE PROGRAMS ARE TAUGHT BY APPROXIMATELY 1,000 TRAINED LAW ENFORCEMENT PERSONNEL, WHO VOLUNTEER THEIR TIME TO FURTHER LEAD'S MISSION.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses 21,087,102.

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)(ii)? 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 a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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
25b 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 non-cash 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.		
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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 40		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders.	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c Enter the amount of reserves on hand.	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

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

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. 1a 14		
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 13		
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? ... See Schedule O	<input checked="" type="checkbox"/> 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?		<input checked="" type="checkbox"/> X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/> X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/> X
6 Did the organization have members or stockholders?		<input checked="" type="checkbox"/> 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?		<input checked="" type="checkbox"/> 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?		<input checked="" type="checkbox"/> X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	<input checked="" type="checkbox"/> X	
b Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/> 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.		<input checked="" type="checkbox"/> 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?		<input checked="" type="checkbox"/> 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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> X	
13 Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/> X	
14 Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> X	
b Other officers or key employees of the organization. See Schedule O	<input checked="" type="checkbox"/> 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?		<input checked="" type="checkbox"/> 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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed. See Schedule O

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) See Sch. 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.

NICHOLAS DEMAURO 5 SOUTH MAIN STREET ALLENTOWN NJ 08501 609-259-2500

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) NICHOLAS DeMAURO EXEC DIR/CEO	40 0	X		X				238,959.	0.	0.
(2) JOHN LINDSAY DEVELOPMENT	40 0					X		111,256.	0.	0.
(3) CHRISTOPHER WAGNER VP OF PROGRAMS	40 0					X		100,625.	0.	0.
(4) THOMAS MARINARO CHAIRMAN	10 0	X						0.	0.	0.
(5) DOTTIE HERMAN DIRECTOR	5 0	X						0.	0.	0.
(6) LLOYD LEVENSON ESQ DIRECTOR	5 0	X						0.	0.	0.
(7) KEVIN RAMBOSK SECRETARY	5 0	X		X				0.	0.	0.
(8) DR. RICHARD BOZZA DIRECTOR	5 0	X						0.	0.	0.
(9) CRAIG DUGAN TREASURER	5 0	X		X				0.	0.	0.
(10) JOSEPH J GRANO NON-EXEC PRES	5 0	X						0.	0.	0.
(11) STEVE CASSTEVEN DIRECTOR	5 0	X						0.	0.	0.
(12) COLLETTE BALAM 2ND VICE CHAIR	5 0	X		X				0.	0.	0.
(13) PAUL CELL DIRECTOR	5 0	X						0.	0.	0.
(14) TIMOTHY McDONOUGH DIRECTOR	5 0	X						0.	0.	0.

BAA

TEEA0107L 09/01/22

Form 990 (2022)

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) WILLIAM SCHIEVELLA VICE CHAIR	5 0	X		X				0.	0.	0.
(16) KEVIN HANEY 1ST VICE CHAIR	5 0	X		X				0.	0.	0.
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										

1b Subtotal 450,840. 0. 0.

c Total from continuation sheets to Part VII, Section A 0. 0. 0.

d Total (add lines 1b and 1c) 450,840. 0. 0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 3

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.

	Yes	No
3		X
4	X	
5		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.

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
TRI UNIVERSAL INC. 1047 SERPENTINE LANE PLEASANTON, CA 94566	PROGRAM DEV/MARKETING	7,268,988.
ZITO PARTNERS 95 MT BETHEL RD WARREN, NJ 07059	PUBLIC RELATIONS	127,475.
JCM ASSOCIATES LLC 167 TWIN BROOKS AVE MIDDLETOWN, NJ 07748	PROGRAM SUPPLIES	137,345.
MENDEZ FOUNDATION 200 OTTLEY DRIVE ATLANTA, GA 30324	PROGRAM SUPPLIES/KITS	272,399.

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 4

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			
	b	Membership dues	1b			
	c	Fundraising events	1c	7,578.		
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	829,365.		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	29,953,991.		
	g	Noncash contributions included in lines 1a-1f	1g			
	h	Total. Add lines 1a-1f		30,790,934.		
Program Service Revenue			Business Code			
	2a	EDUCATION & TRAINING INC	900099	296,276.	296,276.	
	b	CONFERENCE INCOME	900099	52,772.	52,772.	
	c	ROYALTIES	900099	49,168.	49,168.	
	d				
	e				
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		398,216.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		5,208.		5,208.
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	6a	(i) Real	(ii) Personal	
	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	7a	(i) Securities	(ii) Other	
	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 \$ 7,578. of contributions reported on line 1c). See Part IV, line 18	8a	1,782,080.		
	b	Less: direct expenses	8b	1,318,055.		
	c	Net income or (loss) from fundraising events		464,025.		
	9a	Gross income from gaming activities. See Part IV, line 19	9a			
	b	Less: direct expenses	9b			
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances	10a			
b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code			
	11a				
	b				
	c				
	d	All other revenue				
	e	Total. Add lines 11a-11d				
12	Total revenue. See instructions		31,658,383.	398,216.	0.	5,208.

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 VII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	238,959.	179,219.	35,844.	23,896.
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.	1,254,596.	1,149,966.	22,952.	81,678.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	26,173.	23,293.	1,030.	1,850.
10 Payroll taxes.	108,822.	96,846.	4,284.	7,692.
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.	258,821.			258,821.
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.)	295,580.	236,464.	59,116.	
12 Advertising and promotion.	252,032.	226,829.	25,203.	
13 Office expenses.	41,454.	38,804.	1,325.	1,325.
14 Information technology.				
15 Royalties.				
16 Occupancy.	78,672.	70,805.	3,934.	3,933.
17 Travel.	205,995.	185,395.	20,600.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	670,348.	656,941.	13,407.	
20 Interest.	4,562.	4,562.		
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	23,183.	22,024.	1,159.	
23 Insurance.	30,660.	26,061.	4,599.	
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 PROGRAM DEVELOPMENT & SUPPORT	24,705,768.	17,322,843.		7,382,925.
b BANK AND MERCHANT FEES	376,044.	238,059.	28,158.	109,827.
c PROGRAM SUPPLIES	245,139.	245,139.		
d PROGRAM WORKBOOKS AND KITS	161,502.	161,502.		
e All other expenses.	230,059.	202,350.	25,926.	1,783.
25 Total functional expenses. Add lines 1 through 24e.	29,208,369.	21,087,102.	247,537.	7,873,730.
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.....	262,059.	1	390,641.
	2 Savings and temporary cash investments.....	1,000,067.	2	1,400,248.
	3 Pledges and grants receivable, net.....		3	439,000.
	4 Accounts receivable, net.....	125,328.	4	337,863.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).....		6	
	7 Notes and loans receivable, net.....		7	
	8 Inventories for sale or use.....		8	
	9 Prepaid expenses and deferred charges.....	35,942.	9	74,726.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a 168,721.		
	b Less: accumulated depreciation.....	10b 101,286.	10c	67,435.
	11 Investments – publicly traded securities.....		11	1,504,588.
	12 Investments – other securities. See Part IV, line 11.....		12	
	13 Investments – program-related. See Part IV, line 11.....		13	
	14 Intangible assets.....		14	
	15 Other assets. See Part IV, line 11.....		15	
16 Total assets. Add lines 1 through 15 (must equal line 33).....	1,483,859.	16	4,214,501.	
Liabilities	17 Accounts payable and accrued expenses.....	208,677.	17	585,590.
	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.....	246,285.	23	150,000.
	24 Unsecured notes and loans payable to unrelated third parties.....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....		25	
26 Total liabilities. Add lines 17 through 25.....	454,962.	26	735,590.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions.....	1,028,897.	27	3,189,404.
	28 Net assets with donor restrictions.....		28	289,507.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	29 Capital stock or trust principal, or current funds.....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund.....		30	
	31 Retained earnings, endowment, accumulated income, or other funds.....		31	
	32 Total net assets or fund balances.	1,028,897.	32	3,478,911.
33 Total liabilities and net assets/fund balances.	1,483,859.	33	4,214,501.	

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	31,658,383.
2	Total expenses (must equal Part IX, column (A), line 25)	2	29,208,369.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,450,014.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,028,897.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,478,911.

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

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

BAA

TEEA0112L 09/01/22

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

L.E.A.D. INC.

Employer identification number

47-2471572

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						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 33-1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
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.		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,459,853.	3,894,675.	5,275,429.	14041281.	30783356.	55,454,594.
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.	140,723.	402,340.	176,564.	198,532.	296,276.	1,214,435.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	1,600,576.	4,297,015.	5,451,993.	14239813.	31079632.	56,669,029.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						56,669,029.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6.	1,600,576.	4,297,015.	5,451,993.	14239813.	31079632.	56,669,029.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.					5,208.	5,208.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	0.	0.	0.	0.	5,208.	5,208.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) See Part VI.				28,924.	49,168.	78,092.
13 Total support. (Add lines 9, 10c, 11, and 12.)	1,600,576.	4,297,015.	5,451,993.	14268737.	31134008.	56,752,329.
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 2022 (line 8, column (f), divided by line 13, column (f)).	15	99.85 %
16 Public support percentage from 2021 Schedule A, Part III, line 15.	16	99.89 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	17	0.01 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17.	18	0.00 %

- 19a **33-1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ☒
- b **33-1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ☐
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
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).		
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.		
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.		
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.		
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.		
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.		
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.		
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).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
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).		
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).		
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.		
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.		
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.		
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.		
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.)		

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

BAA

Schedule A (Form 990) 2022

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 — <i>provide details in Part VI</i>)	5	
6 Other distributions (describe in Part VI). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8	
9 Distributable amount for 2022 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

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

BAA

Schedule A (Form 990) 2022

Part VI

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

Part III, Line 12 - Other Income

Nature and Source	2022	2021	2020	2019	2018
OTHER ROYALTIES		\$ 7,376.			
	\$ 49,168.	21,548.			
Total	\$ 49,168.	\$ 28,924.	\$ 0.	\$ 0.	\$ 0.

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

L.E.A.D. INC.

Employer identification number

47-2471572

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

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

Name of organization

Employer identification number

L.E.A.D. INC.

47-2471572

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	ROBERT E & MARIE ORR SMITH FOUND 239 MYCK RD PHILADELPHIA, PA 19103	\$ 45,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	GRANO FAMILY FOUNDATION 1285 AVENUE OF THE AMERICAS NEW YORK, NY 10019	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	COLLIERS ENGINEERING & DESIGN 331 NEWMAN SPRINGS RD RED BANK, NJ 07701	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	TURNKEY ENTERPRISES LLC 801 WEST VULCANITE AVENUE ALPHA, NJ 08865	\$ 39,589.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	AMERICAN RECYCLING TECH 98 CUTTER MILL ROAD GREAT NECK, NY 11021	\$ 127,726.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	TEXIMA LLC 65 TRIANGLE BOULEVARD CARLSTADT, NJ 07072	\$ 43,375.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

L.E.A.D. INC.

Employer identification number

47-2471572

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	NJ DEPARTMENT OF EDUCATION 100 RIVERVIEW PLAZA TRENTON, NJ 08625	\$ 390,365.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	AMERICAN RECYCLING RESOURCES 3500 SUNSET AVE OCEAN TOWNSHIP, NJ 07712	\$ 25,495.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	REDEKOP FAMILY ENDOWMENT 113 TUCKAHO DR NEWPORT NEWS, VA 23606-1721	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	TEXGREEN, INC. 10865 PORTAL DRIVE LOS ALAMITOS, CA 90720	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	FRED BALDWIN FOUNDATION 827 FORT STREET MALL HONOLULU, HI 96813	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	US DEPT OF JUSTICE-BYRNE GRANT 950 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20530	\$ 394,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

L.E.A.D. INC.

Employer identification number

47-2471572

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	STATE OF TENNESSEE 312 ROSA L. PARKS AVENUE NASHVILLE, TN 37243	\$ 45,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	INSERRA SUPERMARKETS 20 RIDGE ROAD MAHWAH, NJ 07430	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	FOX ROTHSCHILD 997 LENOX DRIVE LAWRENCEVILLE, NJ 08648	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	HACKENSACK MERIDIAN HEALTH, INC. 30 PROSPECT AVE HACKENSACK, NJ 07601	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	NORTHEASTERN INTERIOR SERVICES 5 FAIRFIELD AVENUE LITTLE FALLS, NJ 07424	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

L.E.A.D. INC.

47-2471572

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

Employer identification number

L.E.A.D. INC.

47-2471572

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

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

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

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

OMB No. 1545-0047

2022**Open to Public
Inspection**

Employer identification number

L.E.A.D. INC.

47-2471572

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 in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

1 a 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.

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

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

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

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

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

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

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

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

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

- (i) Unrelated organizations ☐ Yes ☐ No
 3a(i)
 (ii) Related organizations ☐ Yes ☐ No
 3a(ii)

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		96,335.	59,039.	37,296.
e Other		72,386.	42,247.	30,139.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				67,435.

BAA

Schedule D (Form 990) 2022

Part VII Investments – Other Securities.

N/A

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

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

Part VIII Investments – Program Related.

N/A

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

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

Part IX Other Assets.

N/A

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

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

Part X Other Liabilities.

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. 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	61,577,696.
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	29,919,313.
	c Recoveries of prior year grants.....	2c	
	d Other (Describe in Part XIII.).....	2d	
	e Add lines 2a through 2d.....	2e	29,919,313.
3	Subtract line 2e from line 1.....	3	31,658,383.
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	31,658,383.

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	59,127,682.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities.....	2a	29,919,313.
	b Prior year adjustments.....	2b	
	c Other losses.....	2c	
	d Other (Describe in Part XIII.).....	2d	
	e Add lines 2a through 2d.....	2e	29,919,313.
3	Subtract line 2e from line 1.....	3	29,208,369.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
	b Other (Describe in Part XIII.).....	4b	
	c Add lines 4a and 4b.....	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....	5	29,208,369.

Part XIII Supplemental Information.

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

Part X - FASB ASC 740 Footnote

The Organization recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the Organization had no uncertain tax positions that would require financial statement recognition and/or disclosure. The Organization is no longer subject to examinations by the applicable taxing jurisdictions for periods prior to 2019.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

L.E.A.D. INC.

Employer identification number

47-2471572

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 SAPPHIRE CONNECTIONS 404 BNA DRIVE NASHVILLE TN 37217			X	2,680,803.	1,608,482.	1,072,321.
2 CALIFORNIA LIFESTYLE FDN 601 MADISON STREET FAIRFIELD CA 94533			X	2,445,613.	1,467,368.	978,245.
3 TAMPA CITY CONNECTIONS 7821 N DALE MABRY HWY TAMPA FL 33614			X	2,149,825.	1,289,895.	859,930.
4 NEXUS ENTERPRISES 10800 FINANCIAL CENTER LITTLE ROCK AR 72221			X	2,110,237.	1,266,142.	844,095.
5 INVICTUS MARKETING SOLUT 1047 SERPENTINE LA PLEASANTON CA 94566			X	1,883,194.	1,129,917.	753,277.
6 SOCIAL ENTERPRISE 16770 IMPERIAL VALLEY DR HOUSTON TX 77060			X	1,882,403.	1,129,442.	752,961.
7 ROYAL CONNECTIONS 100 MALLARD CREEK RD LOUISVILLE KY 40207			X	1,365,884.	819,530.	546,354.
8 OLYMPUS EXECUTIVES 8330 LYNDON B JOHNSON FWY DALLAS TX 75243			X	1,272,005.	763,203.	508,802.
9 LINKING MINDS INC 8480 BLUEBONNET BLVD BATON ROUGE LA 70810			X	1,133,272.	679,963.	453,309.
10 ON EVERY DIMENSION 1300 DIAMOND SPRINGS RD VIRGINIA BEACH VA 23455			X	1,102,953.	661,772.	441,181.
Total				18,026,189.	10,815,714.	7,210,475.

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

NJ

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

		(a) Event #1 CARNIVALS AND (event type)	(b) Event #2 GALA (event type)	(c) Other events None (total number)	(d) Total events (add column (a) through column (c))
Revenue	1 Gross receipts.....	1,696,881.	92,777.		1,789,658.
	2 Less: Contributions		7,578.		7,578.
	3 Gross income (line 1 minus line 2).....	1,696,881.	85,199.		1,782,080.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs.....	668,627.	30,145.		698,772.
	7 Food and beverages		47,709.		47,709.
	8 Entertainment.....	214,010.	15,750.		229,760.
	9 Other direct expenses.....	318,539.	23,275.		341,814.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				1,318,055.
	11 Net income summary. Subtract line 10 from line 3, column (d).....				464,025.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
Revenue	1 Gross revenue.....				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs.....				
	5 Other direct expenses.....				
	6 Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
- c If "Yes," enter name and address of the third party:

Name

Address

- 16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer

☐ Employee

☐ Independent contractor

- 17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year. \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

L.E.A.D. INC.

Employer identification number

47-2471572

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7 X

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

8 X

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

9

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

Schedule J (Form 990) 2022

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

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

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

	(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	NICHOLAS DeMAURO EXEC DIR/CEO	(i) 200,000. (ii) 38,959. (iii) 0.	0. 0.	0. 0.	0. 0.	0. 0.	238,959. 0.	0. 0.
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

Part III Supplemental Information

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

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

Name of the organization

L.E.A.D. INC.

Transactions With Interested PersonsComplete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27,
28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022**Open To Public
Inspection**

Employer identification number

47-2471572

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total \$

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) 2022

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) OWEN SEELAND LLC	KEY EMPLOYEE	52,425.	OFFICE LEASE		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information.

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

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization

L.E.A.D. INC.

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Employer identification number

47-2471572

Form 990, Part I, Line 1 - Organization Mission or Significant Activities

LEAD IS A COLLABORATIVE PROGRAM IN WHICH LOCAL LAW ENFORCEMENT, LOCAL SCHOOLS AND COMMUNITIES JOIN TOGETHER TO EDUCATE STUDENTS ABOUT THE PERSONAL AND SOCIAL CONSEQUENCES OF SUBSTANCE ABUSE, VIOLENCE AND BULLYING. THE LEAD BASED PROGRAM IS PROVIDED WITH CURRICULA AND INITIATIVES DESIGNED TO BE DELIVERED IN GRADES K-12, INCLUDING CAMPS AND SPECIAL PROJECTS. LEAD'S PROGRAMS INCREASE KNOWLEDGE AND AWARENESS OF EFFECTIVE SUBSTANCE ABUSE PREVENTION AMONG SCHOOL-AGED YOUTH AND COMMUNITIES. LEAD PROVIDES LEADERSHIP, RESOURCES AND MANAGEMENT TO ENSURE LAW ENFORCEMENT AGENCIES HAVE THE MEANS TO PARTNER WITH OUR EDUCATORS, COMMUNITY LEADERS AND FAMILIES BY PROVIDING PROVEN AND EFFECTIVE PROGRAMS TO DETER YOUR AND ADULTS FROM DRUG USE, DRUG RELATED CRIMES, BULLYING AND VIOLENCE. LEAD IS COMMITTED TO REINFORCING MUTUAL RESPECT, GOODWILL AND RELATIONS BETWEEN LAW ENFORCEMENT AND THEIR COMMUNITIES. THE PROGRAMS ARE TAUGHT BY APPROXIMATELY 1,000 TRAINED LAW ENFORCEMENT PERSONNEL, WHO VOLUNTEER THEIR TIME TO FURTHER LEAD'S MISSION.

Form 990, Part III, Line 1 - Organization Mission

LEAD IS A COLLABORATIVE PROGRAM IN WHICH LOCAL LAW ENFORCEMENT, LOCAL SCHOOLS AND COMMUNITIES JOIN TOGETHER TO EDUCATE STUDENTS ABOUT THE PERSONAL AND SOCIAL CONSEQUENCES OF SUBSTANCE ABUSE, VIOLENCE AND BULLYING. THE LEAD BASED PROGRAM IS PROVIDED WITH CURRICULA AND INITIATIVES DESIGNED TO BE DELIVERED IN GRADES K-12, INCLUDING CAMPS AND SPECIAL PROJECTS. LEAD'S PROGRAMS INCREASE KNOWLEDGE AND AWARENESS OF EFFECTIVE SUBSTANCE ABUSE PREVENTION AMONG SCHOOL-AGED YOUTH AND COMMUNITIES. LEAD PROVIDES LEADERSHIP, RESOURCES AND MANAGEMENT TO ENSURE LAW ENFORCEMENT AGENCIES HAVE THE MEANS TO PARTNER WITH OUR EDUCATORS, COMMUNITY LEADERS AND FAMILIES BY PROVIDING PROVEN AND EFFECTIVE PROGRAMS TO DETER YOUR AND ADULTS FROM DRUG USE, DRUG RELATED CRIMES, BULLYING AND VIOLENCE. LEAD IS COMMITTED TO

REINFORCING MUTUAL RESPECT, GOODWILL AND RELATIONS BETWEEN LAW ENFORCEMENT AND THEIR

Name of the organization

L.E.A.D. INC.

Employer identification number

47-2471572

Form 990, Part III, Line 1 - Organization Mission

COMMUNITIES. THE PROGRAMS ARE TAUGHT BY APPROXIMATELY 1,000 TRAINED LAW ENFORCEMENT PERSONNEL, WHO VOLUNTEER THEIR TIME TO FURTHER LEAD'S MISSION.

Form 990, Part VI, Line 2 - Business or Family Relationship of Officers, Directors, Etc.

THE EXECUTIVE DIRECTOR/CEO IS RELATED TO A STAFF MEMBER OF THE ORGANIZATION.

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

THE 990 IS REVIEWED AND APPROVED BY FULL BOARD PRIOR TO FILING.

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

THE WRITTEN CONFLICT OF INTEREST POLICY REQUIRES ALL DIRECTORS TO COMPLETE DISCLOSURE FORMS ON AN ANNUAL BASIS. THE TREASURER ENSURES THAT ALL FORMS ARE SUBMITTED AND REVIEWED WITH THE EXECUTIVE COMMITTEE FOR ANY THAT DISCLOSE ACTUAL OR POTENTIAL THREATS OF CONFLICT OF INTEREST.

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

BOARD OF DIRECTORS/COMPENSATION COMMITTEE REVIEW AND APPROVE ALL MANAGEMENT AND KEY EMPLOYEE SALARIES, AS WELL AS REVIEW AND APPROVE ANY INCREASES.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

BOARD OF DIRECTORS/COMPENSATION COMMITTEE REVIEW AND APPROVE ALL MANAGEMENT AND KEY EMPLOYEE SALARIES, AS WELL AS REVIEW AND APPROVE ANY INCREASES.

Form 990, Part VI, Line 17 - List of States which this Return is Filed

CA CO CT DC DE FL MD MO NC NH NJ NY NC OK OR UT VA NV PA

Form 990, Part VI, Line 18 - Explanation of Other Means Forms Available For Public Inspection

GOVERNING AND ORGANIZATION DOCUMENTS ARE AVAILABLE UPON REQUEST, AS WELL AS ON THE ORGANIZATION'S WEBSITE AND PUBLIC DOMAINS, SUCH AS GUIDESTAR.

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

No other documents available to the public.

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

DEPARTMENT OF THE TREASURY

Date: APR 09 2015

L E A D INC
5 SOUTH MAIN ST
ALLENTOWN, NJ 08501

Employer Identification Number:
47-2471572
DLN:
17053028377005
Contact Person:
SHEILA M ROBINSON ID# 31220
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
December 2, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

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

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,


Director, Exempt Organizations



Financial Statements
With Independent Auditors' Report

December 31, 2022 and 2021

L.E.A.D, INC.

Table of Contents

Years Ended December 31, 2022 and 2021

Contents	Page
Independent Auditors' Report.....	1
Statements of Financial Position	3
Statements of Activities	4
Statement of Functional Expenses – December 31, 2022	5
Statement of Functional Expenses – December 31, 2021	6
Statements of Cash Flows	7
Notes to Financial Statements	8
 Supplementary information	
Report on Internal Control Over Financial Reporting and on Compliance And Other Matters Based on an Audit of Financial Statements Performed In Accordance with <i>Government Auditing Standards</i>	16
Schedule of Expenditures of Federal and State Awards	18
Notes to Schedule of Expenditures of Federal and State Awards.....	19



Kudisch, Oster & Company, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
L.E.A.D., Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of L.E.A.D., Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of L.E.A.D., Inc. as of December 31, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about L.E.A.D., 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 and *Government Auditing Standards*, we:

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

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

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, is presented on page 15 for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2023 on our consideration of L.E.A.D. Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of L.E.A.D. 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 L.E.A.D. Inc.'s internal control over financial reporting and compliance.

Kudisch Oster & Company, LLC

Montclair, New Jersey
June 19, 2023

L.E.A.D. Inc.Statements of Financial Position
December 31,**ASSETS**

	2022	2021
CURRENT ASSETS		
Cash	\$ 1,790,889	\$ 1,262,126
Accounts receivable, net	337,863	125,328
Grants receivable	439,000	-
Investments	1,504,588	-
Prepaid expenses	74,726	35,942
Total Current Assets	4,147,066	1,423,396
Vehicle and equipment, net	67,435	60,463
TOTAL ASSETS	\$ 4,214,501	\$ 1,483,859

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 585,590	\$ 208,677
Notes payable - current portion	2,166	46,621
Total Current Liabilities	587,756	255,298
Long-Term Debt	147,834	199,664
Total Liabilities	735,590	454,962
NET ASSETS		
Net assets without donor restrictions	3,189,404	1,028,897
Net assets with donor restrictions	289,507	-
	3,478,911	1,028,897
TOTAL LIABILITIES AND NET ASSETS	\$ 4,214,501	\$ 1,483,859

See notes to financial statements.

L.E.A.D. Inc.**Statements of Activities**
Years ended December 31,

	2022	2021
Support and Revenue		
Government grants	\$ 829,365	\$ 460,577
Foundation grants	7,500	45,960
Individual and corporate contributions	29,707,386	13,423,065
In-kind service donations	29,919,313	16,262,781
Contributions from bin contracts	239,105	226,629
Special events, net of direct expenses of \$1,318,055 and \$1,011,075	471,603	397,183
Education and training income	296,276	121,776
Conference income	52,772	81,534
PPP loan forgiveness	-	109,179
Royalty income	49,168	21,548
Other	5,208	5,098
Total Support and Revenue	61,577,696	31,155,330
Expenses		
Program	50,918,856	26,022,746
Management and administrative	274,189	314,191
Fundraising	7,934,637	3,694,785
Total Expenses	59,127,682	30,031,722
Change in net assets	2,450,014	1,123,608
Net Assets (Deficit)		
Beginning of year	1,028,897	(94,711)
End of year	<u>\$ 3,478,911</u>	<u>\$ 1,028,897</u>

See notes to financial statements.

L.E.A.D. Inc.

**Statement of Functional Expenses
Year ended December 31, 2022**

	Program Services	Management and General	Fundraising	Total
Personnel				
Salaries	\$ 1,248,885	\$ 83,238	\$ 161,432	\$ 1,493,555
Payroll taxes and fringe	112,880	7,524	14,591	134,995
Total Personnel	1,361,765	90,762	176,023	1,628,550
Operating				
Program workbooks and kits	161,502	-	-	161,502
Program supplies	245,139	-	-	245,139
Program development and support services	17,322,843	-	7,382,925	24,705,768
In-kind service donations	29,919,313	-	-	29,919,313
Local program services	114,415	-	-	114,415
Facility costs	70,805	3,934	3,933	78,672
Office supplies, postage and printing	38,804	1,325	1,325	41,454
Training fees	36,300	-	-	36,300
Professional fees	236,464	59,116	-	295,580
Travel and lodging	185,395	20,600	-	205,995
Conferences, workshops and meetings	656,941	13,407	-	670,348
Bank and merchant fees	238,059	28,158	109,827	376,044
License fees, dues and subscriptions	10,882	1,921	-	12,803
Insurance	26,061	4,599	-	30,660
Interest	4,562	-	-	4,562
Website	32,100	1,784	1,783	35,667
Professional fundraising services	-	-	258,821	258,821
Advertising and marketing	226,829	25,203	-	252,032
Depreciation	22,024	1,159	-	23,183
Other	8,653	22,221	-	30,874
Total Functional Expenses	\$ 50,918,856	\$ 274,189	\$ 7,934,637	\$ 59,127,682

See notes to financial statements.

L.E.A.D. Inc.

**Statement of Functional Expenses
Year ended December 31, 2021**

	Program Services	Management and General	Fundraising	Total
Personnel				
Salaries	\$ 608,013	\$ 46,178	\$ 115,446	\$ 769,637
Payroll taxes and fringe	68,865	3,664	14,442	86,971
Total Personnel	676,878	49,842	129,888	856,608
Operating				
Program workbooks and kits	188,088	-	-	188,088
Program supplies	178,095	-	-	178,095
Program development and support services	7,619,648	-	3,265,564	10,885,212
In-kind service donations	16,262,781	-	-	16,262,781
Facility costs	38,033	2,113	2,113	42,259
Office supplies, postage and printing	42,970	2,387	2,387	47,744
Training fees	31,000	-	-	31,000
Professional fees	211,026	50,562	-	261,588
Travel and lodging	43,115	4,080	-	47,195
Conferences, workshops and meetings	609,697	13,626	-	623,323
Bank and merchant fees	-	174,229	-	174,229
License fees, dues and subscriptions	18,719	3,303	-	22,022
Insurance	11,920	2,103	-	14,023
Interest	4,624	-	-	4,624
Website	26,682	1,365	1,364	29,411
Computer	3,154	351	-	3,505
Professional fundraising services	-	-	293,469	293,469
Advertising and marketing	30,706	3,412	-	34,118
Depreciation and amortization	25,610	1,348	-	26,958
Other	-	5,470	-	5,470
Total Functional Expenses	\$ 26,022,746	\$ 314,191	\$ 3,694,785	\$ 30,031,722

See notes to financial statements.

L.E.A.D. Inc.Statements of Cash Flows
Years ended December 31,

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 2,450,014	1,123,608
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation and amortization	23,183	26,958
Changes in operating assets and liabilities		
Accounts receivable	(212,535)	4,589
Grants receivable	(439,000)	-
Prepaid expenses	(38,784)	(3,108)
Accounts payable and accrued expenses	376,913	(72,256)
Net cash from operating activities	<u>2,159,791</u>	<u>1,079,791</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Addition to investments	(1,504,588)	-
Purchases of furniture and equipment	(30,155)	(4,755)
Net cash from investing activities	<u>(1,534,743)</u>	<u>(4,755)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of note payable	<u>(96,285)</u>	<u>(20,176)</u>
NET CHANGE IN CASH	528,763	1,054,860
CASH		
Beginning of year	1,262,126	207,266
End of year	<u>\$ 1,790,889</u>	<u>\$ 1,262,126</u>

See notes to financial statements.

1. Organization

L.E.A.D. Inc. ("L.E.A.D."), a New Jersey based national non-profit organization organized in December 2014, is a collaborative program in which local law enforcement, school districts and communities join together to educate residents and students about the personal and social consequences of substance abuse, violence and bullying. The L.E.A.D. School Based and Community Based Programs is provided with curricula and initiatives designed to be delivered in grades K-12 through special projects. L.E.A.D.'s programs increase knowledge and awareness of effective substance abuse prevention among school-aged youth and communities. L.E.A.D. provides leadership, resources and management to ensure law enforcement agencies have the means to partner with our educators, community leaders, and families by providing proven and effective programs, including Digital Threat Assessment, to deter youth and adults from drug use, drug related crimes, bullying and violence. L.E.A.D. is committed to reinforcing the mutual respect, goodwill and relations between law enforcement and their communities.

L.E.A.D.'s success has enabled the organization to expand its programs throughout New Jersey, as well as other states and collaborate with other law enforcement throughout the United States.

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates - The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"). U.S. GAAP also requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Net Assets - Net assets, revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

Net assets without donor restrictions are those currently available at the discretion of the board for use in the operations of L.E.A.D.

Net assets with donor restrictions are restricted by donor-imposed restrictions as to use or time restricted. When a restriction expires, net assets are reclassified to net assets without restrictions and reported in the statement of activities as net assets released from restrictions. Contributions with donor restrictions that are met within the reporting period are reported as contributions without restrictions.

Net assets with donor restrictions at December 31, 2022 are \$289,507.

Cash - Cash consists of accounts maintained in checking and savings accounts.

Investments - Investments consist of funds invested in short-term (3 months to one year) U.S. Treasury Bills.

Revenue Recognition

Government Grants and Contracts - Revenue from government grants and contracts are recognized as revenue when expenditures are incurred for such grant purposes. Cash received in excess of expenditures incurred is recorded as refundable contractual advances and are recognized as revenue in the period the expenditure is incurred. Any unspent amounts might be returned to the granting agency or the granting agency can approve that those amounts be applied to a future grant period.

Contributions - L.E.A.D. follows U.S. GAAP guidance on accounting for contributions received and contributions made. Accordingly, contributed assets are recorded at fair value at date of donation. Services are recognized as revenue and assets or expenses at fair value if those services (a) create or enhance nonfinancial assets, (b) would typically need to be purchased by L.E.A.D. if they had not been provided by contribution or (c) require specialized skills and are provided by individuals with those skills.

Contributions are received from the general public, corporate donors and through clothing bin contracts. Contributions received, including unconditional promises to give, if any, are reported at their net realizable values. Gifts of cash and other assets are reported as with donor restriction if they are received with donor stipulations that limit their use or if they are intended to support activities in future periods. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the same reporting period in which the revenue is 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 and reported in the statements of activities as net assets released from restrictions.

Special events – Special events are reported net of direct expenses in accordance with U.S. GAAP. These events include an annual gala and various community carnivals (“L.E.A.D. Fest”). Amounts received in advance are recorded as deferred income and are recognized as revenue in the period services are performed or the amounts have been earned.

Program Fees - Program fees are reported at estimated net realizable amounts from local law enforcement program services.

Receivables and Allowance for Doubtful Accounts - L.E.A.D. maintains an allowance for doubtful accounts for estimated credit losses resulting from collection risks, including the inability of donors to make required payments under contractual agreements. The allowance for doubtful accounts is reported as a reduction of accounts receivable on the statements of financial position. The adequacy of this allowance is determined by evaluating historical delinquency and write-off trends, specific known collection risks, historical payment trends, and current economic conditions and the impact of such conditions. There is no allowance for doubtful accounts at December 31, 2022 and 2021, as all amounts are deemed collectible.

Donated Services and In-Kind Contributions – Donated services are recognized when they are received if the services (a) create or enhance nonfinancial assets, or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not donated. Donated services are reported as contributions and expenses in amounts equal to their estimated fair value, which is calculated on the estimated average wage for law enforcement officers participating in the L.E.A.D program, including fringe benefits, based on region/area and rank. For the years ended December 31, 2022 and 2021, the estimated value of donated services from approximately 1,500 and 870 law enforcement volunteers was \$29,200,000 and \$16,263,000.

Equipment - L.E.A.D. follows the practice of capitalizing all expenditures for property and equipment if its useful life is more than one year. Equipment is carried at cost and depreciated using the straight-line method over the estimated useful life of the assets, which approximates 5 to 7 years. Costs related to normal repairs and maintenance are expensed as incurred.

Advertising Costs – Advertising costs are expensed as incurred.

Functional Allocation of Expenses - Expenses have been charged to program and supporting services, either directly when identifiable to a specific program, or indirectly based on management's estimate of the functional area benefited.

Income Taxes – L.E.A.D. qualifies as a tax-exempt organization as described in Section 501(c)(3) of the Internal Revenue Code (the "Code") and is exempt from federal income taxes on related income pursuant to Section 101(a) of the Code and is also exempt from state and local income taxes.

L.E.A.D. recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that L.E.A.D. had no uncertain tax positions that would require financial statement recognition and/or disclosure. L.E.A.D. is no longer subject to examinations by the applicable taxing jurisdictions for periods prior to 2019.

As a result of the recent federal income tax reform enacted into law under the Tax Cuts and Jobs Act of 2017, certain provisions will impact tax-exempt organizations, including revisions to taxes on unrelated business activities, excise taxes on compensation of certain employees, and various other provisions. The regulations necessary to implement the law have not yet been promulgated, and the ultimate outcome of these regulations and the impact to L.E.A.D. cannot be determined presently. L.E.A.D. will continue to review and assess the impact of the legislation to the financial statements, but does not expect that the impact will be material.

Concentration of Credit Risk – L.E.A.D. maintains its cash in checking, savings accounts and investments, which, at times, may exceed federally insured limits. L.E.A.D.'s cash and investments accounts have been placed with high credit quality financial institutions and has not experienced, nor does it anticipate, any losses in such accounts.

At December 31, 2022 and 2021, approximately 76% and 92% of accounts receivable and approximately 99% and 97% of individual contributions were attributable to the program development and support services agreement (Note 11).

At December 31, 2022, approximately 90% of grants receivable was attributable to one grantor.

At December 31, 2022 and 2021, one vendor accounted for approximately 69% and 94% of accounts payable and accrued expenses.

Four bin contractors accounted for approximately 97% of contributions from bin contracts for 2022 and three bin contractors accounted for approximately 89% of contributions from bin contracts for 2021.

3. Liquidity and Availability

The Organization is substantially supported by unrestricted contributions from individual, corporate and organizational donors. Because a donor's restriction requires resources to be used in a particular manner or in a future period, L.E.A.D. must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of L.E.A.D.'s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Another part of this policy is the Organization's approval of the annual balanced budget. In addition, L.E.A.D. invests cash in excess of daily requirements in a money market account.

L.E.A.D. Inc.

Notes to Financial Statements December 31, 2022 and 2021

L.E.A.D. manages its cash available to meet general expenditures through the following three guiding principles:

- Operating within a prudent range of financial soundness and stability
- Maintaining adequate liquid assets
- Maintaining sufficient reserves to provide reasonable assurance that long term agreements or other commitments and obligations will continue to be met, thereby ensuring the sustainability of L.E.A.D.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of assets, liabilities and net assets, are as follows:

Financial assets at year-end:

Cash	\$1,790,889
Investments	1,504,588
Accounts receivable	337,863
Grants receivable	<u>439,000</u>
	4,072,340
Donor restricted assets	<u>(289,507)</u>
Financial assets available to meet general expenditures over the next 12 months	<u>\$3,782,833</u>

4. Accounts Receivable

Receivables at December 31, 2022 and 2021 consist of:

	<u>2022</u>	<u>2021</u>
Training	\$ 55,962	\$ 12,430
Contributions	257,023	112,898
Bin contract	<u>24,878</u>	<u>-</u>
	<u>\$ 337,863</u>	<u>\$ 125,328</u>

5. Investments

L.E.A.D. has invested \$1,000,000 in U.S. Treasury Bills expiring in August 2023 and U.S. Treasury cash funds of \$500,000. Interest earned for the year ended December 31, 2022 is \$5,208.

6. Equipment

Equipment consists of the following at December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Vehicle	\$ 96,335	\$ 96,335
Furniture and equipment	<u>72,286</u>	<u>42,231</u>
	168,621	138,566
Less: accumulated depreciation	<u>101,286</u>	<u>78,103</u>
	<u>\$ 67,335</u>	<u>\$ 60,463</u>

For the years ended December 31, 2022 and 2021, depreciation expense was \$23,183 and \$26,958.

7. Long – Term Debt

Note Payable – Truck

In May 2019, L.E.A.D. financed the purchase of a vehicle for \$49,460. Terms of the note provide for monthly payments of \$843, including interest calculated at 6.99% per annum. The note matures in May 2025 and is secured by the vehicle. During 2022, the note was paid in full.

Working Capital Loan

In July 2020, L.E.A.D. obtained a working capital loan from the New Jersey Community Loan Fund in the amount of \$75,000. Terms of the loan provide for a deferral of payments for six months, then monthly payments of interest only, calculated at 3%, then monthly payments of principal and interest over the remaining term of the loan. The loan is secured by substantially all the Organization's assets. During 2022, the loan was repaid in full.

Small Business Administration Funding

Under the U.S. Small Business Administration's ("SBA") Economic Injury Disaster Loan program ("EIDL"), L.E.A.D. received a \$150,000 loan, of which provide for monthly payments of \$641, commencing in May 2023, of principal and interest, calculated at 2.75% per annum, over 30 years. The EIDL is secured by substantially all of L.E.A.D.'s assets.

Future minimum principal payments subsequent to December 31, 2022 are as follows:

2021	\$ 2,166
2022	3,325
2023	3,417
2024	3,512
2025	3,610
Thereafter	<u>133,970</u>
	150,000
Less current portion	<u>2,166</u>
Long-term debt	<u>\$ 147,834</u>

For the years ended December 31, 2022 and 2021, interest expense was \$4,562 and \$4,624.

PPP Funding and Forgiveness

In February 2021, L.E.A.D. (the "Borrower"), was granted a loan (the "Loan") from a Bank in the amount of \$109,179, pursuant to the Paycheck Protection Program (the "PPP") under Division A, Title I of the CARES Act, which was enacted March 27, 2020 and underwritten by the U.S. Small Business Administration ("SBA").

The Loan, which was in the form of a Note dated February 16, 2021, issued by the Borrower and bears interest at a rate of 1% per annum, payable monthly commencing in 2022. The Note may be prepaid by the Borrower at any time prior to maturity with no prepayment penalties. Funds from the Loan may only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on other debt obligations incurred during the covered period of either eight or 24 weeks from the funding date. L.E.A.D. believes that they have used the entire Loan amount for qualifying expenses, and under the terms of the PPP, may be forgiven if they are used for qualifying expenses as described in the CARES Act.

The loan was forgiven in November 2021.

L.E.A.D. Inc.

Notes to Financial Statements
December 31, 2022 and 2021

8. Related Party Transactions

See Commitments and Contingencies

9. Net Assets

Net assets with donor restrictions consist of amounts received from grantors for various programs that are purpose restricted.

A reconciliation of the changes in net assets with donor restrictions for the year ended December 31, 2022 is as follows:

Balance, January 1, 2022	\$ -
Additions	439,000
Release from restrictions	(149,493)
Balance, December 31, 2022	<u>\$ 289,507</u>

10. Retirement Plan

L.E.A.D. has a 401(k) plan (the "Plan") for all eligible employees as stipulated by the Plan document. L.E.A.D. can make discretionary Profit-Sharing Contributions and for the years ended December 31, 2022 and 2021, there were no Profit Sharing Contributions made.

11. Commitments and Contingencies

Office Space

L.E.A.D. rents office space in a building that is partially owned by an officer of the organization. Effective January 1, 2020, L.E.A.D. entered into a commercial lease agreement with the same party, with monthly rents at \$5,000 per month, expiring December 31, 2022 and a renewal is currently being negotiated. There are annual leases for storage for materials and equipment. Rent expense for the years ended December 31, 2022 and 2021 is \$52,425 and \$33,619, included in facility costs.

Minimum annual payments subsequent to December 31, 2022 are as follows:

2023	<u>\$ 60,000</u>
------	------------------

Employment Agreement

L.E.A.D. entered into a three-year employment agreement with an officer of the organization, which expired in January 2023. Terms of the agreement provided for annual base compensation, plus bonus at the discretion of the governing board. The agreement is currently being negotiated for renewal.

Licensing Agreement

L.E.A.D. entered into a five-year licensing agreement, expiring in December 2024, with an entity for use of L.E.A.D.'s name on products sold. L.E.A.D. also entered into an agreement with a not-for-profit organization for program, marketing and training materials. For the years ended December 31, 2022 and 2021, royalties on the products sold were \$49,168 and \$21,548.

Royalty Agreement

In January 2020, L.E.A.D. entered into a royalty agreement with a clothing bin vendor. Terms of the agreement provide for a royalty fee to be paid to L.E.A.D., based on clothing bins placed in designated areas that have the L.E.A.D. logo. The agreement expired in December 2022.

Recycling Bin Agreements

L.E.A.D. entered into agreements with several bin contractors expiring through November 2025. Revenue from these agreements is based on amounts generated from clothing donations.

Professional Fundraising

L.E.A.D. entered into various agreements with professional fundraisers to solicit donations to fund and further L.E.A.D.'s programs and mission. Terms of the agreements provide for L.E.A.D. to receive a % of the amounts received from fundraising efforts and expire through December 2023. For the years ended December 31, 2022 and 2021, contributions under these agreements approximated \$348,000 and \$369,000 and is included in individual and corporate contributions. For the years ended December 31, 2022 and 2021, payments to the fundraisers under these agreement approximated \$259,000 and \$293,000 and is included in professional fundraising services.

Program Development and Support Services Agreement

In February 2018, L.E.A.D. entered into an agreement with a company to provide various program initiatives and administrative support services in connection with L.E.A.D.'s program promotion and community projects, and revised effective May 1, 2020 and October 7, 2022 and expiring December 31, 2028. Services include the creation and development of L.E.A.D.'s programs in new communities, distribution of information of L.E.A.D program services, and oversight and development of fundraising opportunities, as well as toy drives and sweepstakes. Terms of the original agreement provided for the company to be paid 60% of funds raised for program development and 15% for marketing services and for L.E.A.D. to receive 15% of the amounts received from fundraising efforts and 10% to be utilized for supporting and expanding marketing efforts of L.E.A.D. The revised terms provide for commission payments of 15% of gross revenues generated by the company and 10% of gross revenues for purchase of program materials and supplies. For the years ended December 31, 2022 and 2021, contributions under this agreement approximated \$29,264,000 and \$12,968,000 and is included in individual and corporate contributions. For the years ended December 31, 2022 and 2021, total payments under the agreement approximated \$24,300,000 and \$10,885,000 and included in program development and support services.

Concurrent with the Program Development and Support Services agreement and effective October 15, 2022, LEAD entered into a consulting agreement with an outside contractor to provide development and coordinator services through an initial term expiring September 30, 2024, with the option of two-year renewals through September 30, 2028. Payments under this consulting agreement provide for compensation of \$3,000 per month for the initial term.

Grants

L.E.A.D. receives funding from Federal and State governmental agencies to supplement its school-based curricula and program activities. The grants are subject to various rules, regulations and provisions and audit. Although such audits may result in disallowance of certain expenditures, which would be absorbed by L.E.A.D, in management's opinion, the ultimate outcome of such audits would not have a significant effect on the financial position, changes in net assets, or cash flows of L.E.A.D.

Litigation

L.E.A.D. is subject to various legal proceedings incidental to their activities. Certain claims, suits and complaints in the ordinary course of business have been filed or are pending against L.E.A.D. In the opinion of management and with advice of legal counsel, current matters are defended by the insurance company and are without merit, as well as any assertions would be dismissed under the legal doctrine of charitable immunity. Any deductibles or legal fees paid in defense of any actions would not have a significant effect on the financial position or results of operations.

12. Subsequent Events

L.E.A.D. has evaluated subsequent events occurring through June 19, 2023, which is the date the financial statements were available to be issued. Based on this evaluation, management has determined that there are no subsequent events that have occurred which require disclosure in the financial statements.



Kudisch, Oster & Company, LLC

Certified Public Accountants

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
L.E.A.D. 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 L.E.A.D. Inc. ("L.E.A.D.") which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 19, 2023.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Kudisch, Oster & Company, LLC

Montclair, New Jersey
June 19, 2023

L.E.A.D. Inc.

Schedule of Expenditures of Federal and State Awards
Year ended December 31, 2022

<u>Grantor Department/Program Title/Name</u>	<u>Grant Number</u>	<u>Grant Period</u>	<u>Expenditures</u>
Federal			
U.S. Department of Justice, Office of Justice Programs Byrne Discretionary Grants Program	15PJDP-22-GG-00567-BRND	3/15/22-9/30/23	<u>\$ 394,000</u>
State			
State of New Jersey, Department of Education: Division of Learning Supports and Specialized Services			
Drug Abuse Education Fund Grant	22-DW10-H05	11/1/21-10/31/22	\$ 293,123
Drug Abuse Education Fund Grant	23-DW11-H05	11/1/22-10/31/23	<u>97,242</u>
Total State of New Jersey, Department of Education			<u>390,365</u>
State of Tennessee, Department of Finance and Administration, Office of Criminal Justice Programs			
Drug Endangered Child Initiative	31701-64066	8/01/22-12/31/22	45,000
Total State Awards			<u>\$ 435,365</u>

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

L.E.A.D, INC.

**Notes to Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2022**

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards (the "Schedule") includes the Federal and state award activity of L.E.A.D. Inc. ("L.E.A.D.") under programs of the Federal and New Jersey state government for the year ended December 31, 2022. The Schedule is presented for information purposes. Because the Schedule presents only a selected portion of the operations of L.E.A.D., it is not intended to and does not present the financial position, changes in net assets or cash flows of L.E.A.D.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the grant agreement, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Relationship to State Financial Reports

Amounts reported on the accompanying schedule agree with the amounts reported in the related Federal and state financial reports.

4. Indirect Cost Rate

L.E.A.D has not elected to use the 10% de minimis indirect cost rate.